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# NORTH HAMPTON ANNUAL REPORT INCORPORATED 1742

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2015

[WWW.NORTHHAMPTON-NH.GOV](http://WWW.NORTHHAMPTON-NH.GOV)





## - EMERGENCY NUMBERS -

FIRE EMERGENCY	9-1-1
AMBULANCE EMERGENCY	9-1-1
POLICE EMERGENCY	9-1-1

## - TELEPHONE DIRECTORY -

Administration	964-8087
Assessing	964-8087
Building Inspector	964-8650
Town Clerk/Tax Collector	964-6029
Fire (routine business only)	964-5500
Police (routine business only)	964-8621
Public Works Department	964-6442
Recycling Center/Brush Dump	964-9825
Planning & Zoning	964-8650
Public Safety Director	964-8087
Recreation	964-3170
Public Library	964-6326
North Hampton School	964-5501
Winnacunnet High School	926-3395

## - HOURS OPEN TO THE PUBLIC -

Town Offices	7:00 a.m. – 4:00 p.m. 8:00 a.m. – 12:00 p.m.	Monday through Thursday Friday
Town Clerk/Tax Collector	8:30 a.m. – 6:00 p.m. 8:30 a.m. – 3:00 p.m. 8:30 a.m. – 12:00 p.m. Closed Wednesdays	Monday Tuesday, Thursday Friday
Public Library	9:30 a.m. – 5:00 p.m. 9:30 a.m. – 8:00 p.m. 9:30 a.m. – 2:00 p.m.	Monday, Wednesday, Friday Tuesday, Thursday Saturday
Recycling Center	8:00 a.m. – 12:00 p.m. 1:00 p.m. – 5:00 p.m.	Wednesday and Saturday
Brush Dump	April – November 8:00 a.m. – 12:00 p.m. 1:00 p.m. – 5:00 p.m.	Saturday

## - MEETING SCHEDULES -

Select Board	7:00 p.m.	2 <sup>nd</sup> & 4 <sup>th</sup> Monday of the month
Planning Board	6:30 p.m.	1 <sup>st</sup> & 3 <sup>rd</sup> Thursday of the month
Zoning Board	6:30 p.m.	4 <sup>th</sup> Tuesday of the month
Conservation Commission	7:00 p.m.	2 <sup>nd</sup> Tuesday of the month

WEBSITE     [www.northhampton-nh.gov](http://www.northhampton-nh.gov)

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## ~ DEDICATION TO JOSEPH A. ARENA, JR., MD ~

When Dr. Joseph A. Arena, Jr. passed away on 2 July 2015, the Town of North Hampton lost a dedicated public servant and exemplary citizen.

In 1999 Dr. Arena and his wife Charlotte retired to North Hampton from Bloomfield Hills, Michigan. They were returning to their roots. “Home” had always been with family in New Hampshire, and retiring to North Hampton with its pristine coastal and rural atmosphere was a goal throughout the decades during which Dr. Arena practiced medicine in Michigan.

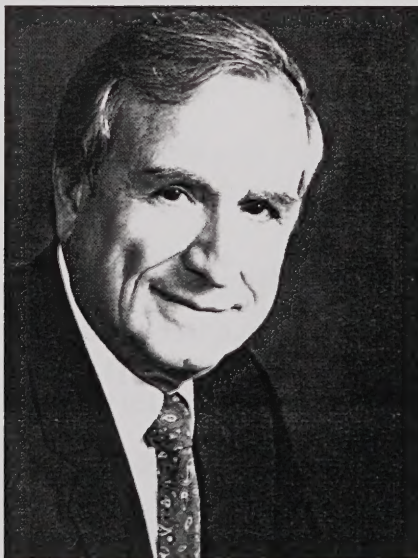
When Joe realized pressure to densely develop the Seacoast Region threatened the coastal and rural qualities that had attracted him to North Hampton, he decided to commit his considerable intelligence and energy to the task of preserving his chosen Town’s special character.

In 2001 he was elected to a seat on the Planning Board, which he retained till 2014. He approached work on the Board with the rigor and enthusiasm with which he had practiced medicine. He took a “scientific” approach to issues and applications and always sought to be fair and reasonable and to balance his strong desire to preserve the Town’s character with the rights of individual property owners.

During his tenure on the Planning Board, he served on the Board’s Application Review Committee, Rules and Regulations Committee, and as the Board’s representative to the Town’s Economic Development Committee.

Feisty and outspoken in meetings of the Planning Board, he was equally so in deliberative sessions and other public meetings. Regardless of the vigor of debate or the extent to which he was outnumbered, this remarkable man of slight frame — but of exceptional intellect and indomitable spirit — would not back down when he knew he was right. Moral courage, as well as intellectual rigor and honesty, was part of his genetic make-up.

Joe was born and reared in Lawrence, Massachusetts. He graduated from the University of New Hampshire in 1943 and took his medical degree from Johns Hopkins University. He enlisted in the United States Navy and served in the Korean War. After leaving the Navy, he practiced and taught general and vascular surgery at Beaumont and Madison Community Hospitals in the Detroit metropolitan area. He and Charlotte maintained a condominium in Hampton for many years before permanently relocating to North Hampton — the rural New England seacoast town to which he dedicated the last years of his life.





# ~ NORTH HAMPTON TOWN OFFICERS ~

AS OF JUNE 30, 2015

	ELECTED	TERM EXPIRES
MODERATOR	WILLIAM S. BOESCH	2016
SELECT BOARD	JAMES MAGGIORE, CHAIR	2016
	RICHARD STANTON	2017
	LARRY MILLER, VICE CHAIR	2018
TOWN CLERK/TAX COLLECTOR	SUSAN BUCHANAN	2016
TREASURER	BARBARA DEWING	2016
SUPERVISORS OF THE CHECKLIST	GAIL HILTUNEN	2016
	JILL BRANDT	2018
	HOPE MILLER	2020
TRUSTEES OF THE LIBRARY	JOHN KOLLMORGEN	2016
	KELLY PARROT	2017
	SUSAN LEONARDI	2018
BUDGET COMMITTEE	KARI SCHMITZ	2016
	ROBERT HAMILTON	2016
	MARGARET ALLEN (RESIGNED)	2017
	ROBERT COPP (RESIGNED)	2017
	TERRENCE BELLUCHE (APPOINTED)	2016
	CASEY O'KANE (APPOINTED)	2016
	JOHN ANTHONY SIMMONS	2018
	JONATHAN PINETTE	2018
	RICHARD STANTON	SELECT BOARD REPRESENTATIVE
	JAMES SUNUNU	SCHOOL BOARD REPRESENTATIVE
	RICHARD GARNETT	LITTLE BOAR'S HEAD REPRESENTATIVE
TRUSTEES OF THE TRUST FUNDS	GEORGE CHAUNCEY	2016
	MARGARET BROWN	2017
	MARY LAMBERT	2018



## TRUSTEES OF THE CEMETERIES

KENDALL CHEVALIER, CEMETERY SUPERINTENDENT	
MARY LAMBERT	2016
GEORGE CHAUNCEY	2017
MARGARET A. BROWN	2018

## PLANNING BOARD

R. SHEP KRONER, CHAIR	2016
BARBARA KOHL, ALTERNATE	2016
MIKE HORNSBY (RESIGNED)	2016
DAN DERBY	2016
NANCY MONAGHAN	2017
TIM HARNED, VICE CHAIR	2017
BARRY DONOHUE (RESIGNED)	2017
PHILLIP E. WILSON	2018
JOSH JEFFREY	2018
JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	

## ZONING BOARD OF ADJUSTMENT

GEORGE LAGASSA	2016
DAVID BUBER, CHAIR	2016
JONATHAN PINETTE, ALTERNATE	2016
PHELPS FULLERTON, VICE CHAIR	2017
CHARLES GORDON	2017
MARK JANOS	2017
ROBIN REID, ALTERNATE	2016
DENNIS WILLIAMS, ALTERNATE	2016

## WATER COMMISSION

ROBERT LANDMAN, CO-CHAIR	2016
RICHARD T. BETTCHER	2017
TIMOTHY HARNED, SECRETARY	2018
HENRY FULLER, CO-CHAIR	2018
JIM MAGGIORE, SELECT BOARD REP	



## ~ APPOINTED OFFICIALS ~

JUNE 30, 2015

TOWN ADMINISTRATOR	PAUL APPLE
ADMINISTRATIVE ASSISTANT/HUMAN RESOURCES DIRECTOR	JANET L. FACELLA
PUBLIC SAFETY DIRECTOR	BRIAN P. PAGE
POLICE CHIEF	MICHAEL E. MADDOCKS
FIRE CHIEF	MICHAEL J. TULLY
PUBLIC WORKS DIRECTOR	JOHN HUBBARD
BUILDING INSPECTOR/CODE ENFORCEMENT	KEVIN KELLEY
ASSISTANT BUILDING INSPECTOR	GLENN BOSWORTH
RECREATION DIRECTOR	JAMES O'HARA
PLANNING & ZONING ADMINISTRATOR	WENDY V. CHASE
WELFARE OFFICER	JANET L. FACELLA
TAX ASSESSOR	MUNICIPAL RESOURCES INCORPORATED
FINANCE DIRECTOR	RYAN CORNWELL
BOOKKEEPER	ANNE KENNY
DEPUTY TOWN CLERK	PATRICIA LEE (RESIGNED APRIL, 2015)
DEPUTY TREASURER	JOLYN WILSON
OFFICE ASSISTANT	GEORGIA DOUGHERTY
LIBRARIAN	SUSAN GRANT, DIRECTOR
CHANNEL 22 EXECUTIVE PRODUCER	JOHN SAVASTANO
REPRESENTATIVE TO SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT (53-B)	TOM MCMANUS



# ~ APPOINTED BOARDS AND OFFICIALS ~

AS OF JUNE 30, 2015

	APPOINTED	TERM EXPIRES
HERITAGE COMMISSION	JANE CURRIVAN, TREASURER	2015
	PAUL CUETARA	2015
	CAROLYN BROOKS, ALTERNATE	2015
	JEFFREY HILLIER, ALTERNATE	2015
	VICKI JONES, ALTERNATE	2015
	CYNTHIA SWANK, SECRETARY	2016
	DONNA ETELA, CHAIR	2017
	JANE ROBIE	2017
	VICKI JONES, ALTERNATE	2015
	NANCY MONAGHAN, PLANNING BOARD REP	
	JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	
CONSERVATION COMMISSION	ANITA POUNDER, ALTERNATE	2015
	LISA WILSON, VICE CHAIR	2015
	CHRIS GANOTIS, CHAIR	2015
	PHILLIP THAYER	2016
	BRIAN CHEVALIER, ALTERNATE	2016
	RUSSELL JEPPESEN, ALTERNATE	2016
	KATHY GRANT	2016
	ANDREW VORKINK, CHAIR OF SUBCOMMITTEE ON EASEMENTS	
BANDSTAND COMMITTEE	DELORES J. CHASE, CHAIR	2015
	KENDALL CHEVALIER	2015
	DEBORAH KRONER	2015
	KATHLEEN KILGORE	2015
MOSQUITO COMMISSION	ROBERT HAMILTON	
	PAT MOREINIS DODGE	
	BILL PARE	
ROCKINGHAM PLANNING COMMISSIONER	PHILLIP WILSON, PLANNING BOARD REP	
RECREATION COMMISSION	DIANE ANDREWS	2015
	CHRISTINE FREDERICKS	2015
	DANIELLE STRATER	2015
	MIKE SULLIVAN	2015
	LIAM NEEDHAM	2015



## ENERGY COMMITTEE

DIETRICH EBERT  
SCOTT WILLIAMS  
PETER PHILBROOK  
JAMES MAGGIORE, SELECT BOARD LIAISON

## CABLE ADVISORY COMMITTEE

JOHN ANTHONY SIMMONS, CHAIR  
AMY KANE  
LAUREL POHL  
WALLY KILGORE  
JAMES MAGGIORE, SELECT BOARD LIAISON  
HENRY MARSH, SCHOOL BOARD LIAISON

## AGRICULTURE COMMITTEE

CYNTHIA JENKINS	2015
ROBERT COPP	2015
DIETER EBERT	2015
WALTER NORDSTROM	2015
BOB HAMILTON, ALTERNATE	2015
PAM HOPKINS	2016
LISA COTE, ALTERNATE	2016

## CAPITAL IMPROVEMENT COMMITTEE

DAVID O'HEIR  
JAMES SUNUNU  
NANCY MONAGHAN  
CYNTHIA SWANK, CHAIR  
ANNE AMBROGI  
DICKIE GARNETT  
JOHN KOLLMORGEN  
RICK STANTON, SELECT BOARD REPRESENTATIVE

## ECONOMIC DEVELOPMENT COMMITTEE

ROBERT SCHOENBERGER  
JAMES BETTER  
GARY STEVENS  
JANET ATKINS  
LARRY MILLER, SELECT BOARD REPRESENTATIVE

## JOINT LOSS MANAGEMENT COMMITTEE

BRIAN PAGE  
MICHAEL MADDOCKS  
JANET FACELLA  
SUSAN BUCHANAN  
KEVIN KELLEY  
JOHN HUBBARD  
ROMEO TURCOTTE  
ROBERT ACRES  
MICHAEL TULLY



## ~ LITTLE BOAR'S HEAD OFFICIALS ~

### COMMISSIONERS

RICHARD GARNETT  
LEON ASADOORIAN  
BRIAN GOODE

### COMMISSIONER EMERITUS

ROBERT A. SOUTHWORTH (1946)

### CLERK

JOYCE HAMILTON

### TREASURER

BECKY MURRAY

### AUDITOR

WALTER E. ROGERS

### ZONING INSPECTOR

BRIAN GOODE

### ZONING BOARD OF ADJUSTMENT

MARGARET SCHOENBERGER, CHAIR  
LEON ASADOORIAN  
WILSON UTTER  
CHARLES GORDON, ALTERNATE  
GLENN SHWAREY  
CHUCK ZIAKAS

### PLANNING BOARD

JOYCE HAMILTON  
GUIL SPENCER  
DAVID O'HEIR  
KATHY MEGNA  
MICHAEL MEGNA

### HERITAGE COMMISSION

MARGARET SCHOENBERGER  
ROBERT HAMILTON  
JOYCE HAMILTON  
DEBORAH KANNER  
LEON ASADOORIAN  
JOHN LATHAM KNAPP

BUDGET COMMITTEE REPRESENTATIVE RICHARD N.A. GARNETT



## ~ REPORT OF SELECT BOARD ~

The North Hampton Select Board is pleased to submit its annual report on major activities of the 2015 calendar year and fiscal year 2015 which ran from July 1, 2014 to June 30, 2015. Your Select Board is comprised of three elected members each serving a three year term. Your Selectmen are: Larry Miller, Rick Stanton, and Jim Maggiore. By New Hampshire statute, RSA 41:8, the Select Board shall, "...manage the prudential affairs of the town and perform the duties by law prescribed. A majority of the selectman shall be competent in all cases." Our efforts to fulfill our duties are conducted in two regular, open, public meetings per month each broadcast live on our educational and government community channel 22, streamed live on the internet via Town Hall Streams, and reported in both the Hampton Union and Portsmouth Herald newspapers.

Each year the "prudential affairs" of the Town of North Hampton include: goal setting, budgeting, tax setting, an array of fiscal matters, policy review and development, personnel hiring's and reviews, collective bargaining negotiations, capital appropriation proposals, etc. Some of the more noteworthy actions, accomplishments, and goals for fiscal year 2015 include:

### Negotiations of a revised Town campus design for the 2016 ballot

Article 12 from the 2015 Town ballot, "Town Campus Project", proposed the new construction of a combined fire and police safety center, new construction of a modern library, and renovation of Town administration office at a total cost of \$7.3 million. This article was also proposed on the 2014 Town ballot. In 2015 and in 2014, 51% of the total votes cast each year supported the campus project. However, 60% support is required for any project requiring a long term bond commitment; therefore, the article failed. This Select Board remains committed to public safety, public access to municipal buildings, safe and efficient work space for employees, and proper programming. Accordingly, we again enjoined department heads, trustees, boards, committees, volunteers, and residents in the analysis of the last two election results as well as negotiations on a campus plan that could gain the needed 60% support at the 2016 election.

### Collective Bargain Agreements

The legislative body approved the three-year collective bargaining agreement reached between the Select Board and the International Fire Fighters Association Local 3211. This agreement improves, in a mutually beneficial way, the wages, benefits, working conditions, and management rights between both the Town and the represented members of our fire department.

In December of 2015 the Select Board and the New England Police Benevolent Association Local 211 (which includes the represented members of our highway department) reached a tentative three-year agreement that, similar to the approved Fire Fighters' union agreement, will improve their wages, benefits, working conditions, and management rights between Town and employees in a fiscally responsible manner. We hope that you will approve this agreement on the ballot in March 2016.

### Operating budget

Voters approved a fiscal year 2016 operating budget of \$6,428,750. The Select Board would like to thank the department heads for the prudent management of their budgets throughout the year. Consequently, we were able to retain approximately \$52,000 as savings in the General Fund from the operating budget.

In addition to the operating budget voters approved several warrant articles including an approved collective bargaining agreement, regular maintenance of roads, regular lease purchase of police cruisers, life safety equipment for both police and fire departments, and purchase of an emergency generator to replace one damaged during the lightning strike of 2014. Increases in healthcare costs has had, and continues to have, a significant impact on operating expenses.

The annual financial statements for the year ending June 30, 2015 are contained at the end of this annual report.



## Appointments and personnel changes

Fire Lieutenant Michael Tully was appointed Chief of the North Hampton Fire Department. Chief Tully joined the department in 1995 and also resides in North Hampton. With his leadership and the natural attrition of personnel through retirement, North Hampton now employs three paramedic level trained fire fighters. Paramedic service has been a long-standing goal of the current and prior Select Boards. .

Wendy Chase, our Planning and Zoning Administrator for 10 years, has accepted a Town Administrative Assistant position in a neighboring Town. Ms. Chase was the “face” of planning and zoning in North Hampton as she regularly interfaced with applicants, attorneys, planners, architects, our building and code enforcement officers, and members of the planning and zoning boards. Her technical and historical knowledge of land use law and issues were great assets to the Town. Her warm smile and friendly disposition will be missed by many.

Former police Chief Brian Page who served North Hampton for more than two decades accepted the unique position of Director of Public Safety. Director Page works daily with both the police and fire chiefs and reports directly to the Town Administrator. His knowledge of budgeting, personnel, New Hampshire law, and history within North Hampton are very valuable. But, his ability to secure nearly \$45,000 in grant money in the wake of the damage caused by the historic snow fall in early 2015 was critical and particularly noteworthy. Capital Reserve Funds

Each year the Select Board analyzes and priorities the need to use and replenish capital reserve funds. Subsequently our proposals are presented to the legislative body for approval. Last year, like many years prior, the legislative body approved contributions to the following capital reserve funds in 2015:

- Mosquito Control – The town can control mosquito growth and prevent the spread of dangerous mosquito-borne diseases.
- Health Benefits Stabilization – Each year the state-sponsored insurance company sets the guaranteed maximum rate increase of our insurance premiums. In some years this rate has been in the single digits; in other years it has increased more than 20%. In years of significant cost increases the Select Board can draw from this fund and level excesses in the operating budget.
- Earned-Time Settlement – Employees who accrue personal and or sick time are entitled to compensation for their accrual at the time of their separation from Town employment. Thanks to the analysis of our earned-time liability by our Finance Director, Mr. Ryan Cornwell, we now have visibility into our exposure extending out 10 years and can budget accordingly. This type of analysis is uncommon, extremely valuable, and had been a goal of the Select Board.
- Information Technology – Another Select Board goal had been to get an accurate inventory of our technology hardware and software, create a capital expense plan for the upgrading of our inventory, and create a healthy fund from which to draw for such purposes. Each goal has been achieved.
- Town Building Maintenance – The legislative body has consistently approved appropriations for the maintenance of acute and sometimes standing issues in and around our aging municipal buildings and facilities (these include police, fire, town administration, town hall, town clerk/tax collector office, library, highway department garage and shed). We spend more than \$100,000 per year on the maintenance of our facilities.
- Town revaluation – By mandate of law, North Hampton is required to submit a revaluation of our residential and commercial property for tax assessed values every five years. Our analysis of the return on investment for a statistical update versus, which costs about \$70, 00, and a Full Measure and List (where each and every home and property is assessed inside and out) at a cost in excess of \$250,000 has proven that a statistical update yields quite accurate revaluations versus the cost of a Full Measure and List.

## Site conditions at the Hampton Rod and Gun Club.

The Select Board was alerted to the possibility of lead contamination in soils and sediments at the Hampton Rod and Gun Club from many years of shot being fired there. The property owners have worked openly and honestly with the Town, Select Board, Water Commission, and State testing agency as soil and sediment samples are collected throughout the site and analyzed. This process is on-going.



## Channel 22

Executive producer John Savastano has completed an inventory of station and broadcasting equipment for our community television station. His work product allows the Town to budget for technology upgrades in a regular cycle. But more importantly, Mr. Savastano has met a Select Board goal to broadcast all Town meetings from Town Hall live on Channel 22. Moreover, we now have equipment that will allow for live broadcast of meetings and special events off-site in places like North Hampton School, the Town bandstand, parade routes, etc.

## Rails to Trails

A special committee has been established to represent the Town of North Hampton in the on-going effort of the State to purchase the abandoned Boston/Maine Eastern Line Railroad line. It makes development of a railroad bed into a community property of trails and connected specifically to the NH segment of the East Coast Greenway.. The corridor's wide right of way provides space to allow multiple uses including walking, biking, horseback riding, and possibly access for snow mobiles. It will connect large residential, commercial, tourist and employment centers in our Seacoast communities with a corridor that is safe and efficient for bicycle and pedestrian travel, and that simultaneously serves as a transportation alternative, a regional recreational resource and significant tourist attraction.

## Goals

Goals in progress that require more study and/or feedback from interested parties:

- Solar panels on Town-owned buildings
- Reconstruction or improvement to the berm at Bass Beach in Little Boar's Head District
- Reducing speed limit on Route 1A from the Hampton/North Hampton border past Atlantic Ave.
- Finding an approved site for a wireless antenna.
- Converting hard copy records into an electronic document management system.
- Cost analysis study for access to and use of fire hydrants.

We would like to express our sincere gratitude to the first responders in both the police and fire departments for enforcing our laws, preventing crime and hazardous conditions, investigating crimes that do occur, and protecting the general health and welfare of all our residents and guests.

The general welfare and safety of our residents and guests also falls squarely in the job descriptions of our Code Enforcement Office, Kevin Kelly, and Building Inspector, Glenn Bosworth. As the number of building permits increases in North Hampton, the responsibility of insuring proper construction and adherence to building codes is essential. Enforcement of land use law by property owners and prosecuting offenders who disregard the law are goals which this Select Board has asked Mr. Kelly and Mr. Bosworth to give their unyielding attention. They both continue to serve with great effectiveness.

The affable James O'Hara, Recreation Director, continues to serve the Town by providing leisure, exercise, and sports programming for the youngest of our residents through our active and most cherished senior citizens.

We would especially like to thank Town Administrator Paul Apple for his service to this Select Board and skillful management of the daily operations of what is essentially a \$6.5 million business. While Mr. Apple deftly manages and supervises routine matters of municipal business, maintains compliance with local, state, and federal law, develops budgets, he is also responsible for carrying out the policy choices made by both the legislative body and the Select Board.

Special thanks must also go to Jan Facella. Ms. Facella's title within the Town may be Administrative Assistant, but few "wear as many hats" in their daily life. Some of Ms. Facella's contributions to the Select Board include timely posting of our increasingly numerous meetings, accurate scribing of minutes of each and every Select Board meeting, collating and distributing packets of information for each of our meetings, maintaining our official Town website and much, much more. Thank you Jan for all you do!

Finally, we would like everyone to note the passing of our dear Dr. Joe Arena, a Town icon. We also note with great sadness the passing of Officer Pete Cormier. This Town report is dedicated to both of these fine men.

Ultimately, we wish to extend our sincerely thanks and appreciation to the residents of North Hampton whom we honestly and conscientiously strive to represent.

Respectfully yours,

Jim Maggiore  
Larry Miller  
Rick Stanton



## ~ REPORT OF TOWN ADMINISTRATOR ~

To the Citizens of North Hampton:

I write to you again at the conclusion of a very busy year in our Town. The issue of the Town's facilities continues to take a leading role in the matters to be presented to you for consideration. But there are so many other important matters that have occurred and I begin with these.

This year, we welcomed many new faces and said good-bye to familiar friends. Chief Brian Page retired after a decade and a half as the police chief. His intimate familiarity with the Town was something we just didn't want to part with and the Select Board offered him a part-time position as the North Hampton's Director of Public Safety. In the intervening year, Director Page has been responsible for bringing in over \$40,000 in grant money.

Chief Page's successor in the Police Department is his deputy, Michael Maddocks. Chief Maddocks has been confronted with a number of real challenges in his first year, the most prominent of which was the unexpected death of Officer Pete Cormier. Officer Cormier's loss was both a personal and professional one and I know you join with me in supporting the officers who keep us safe every day.

Michael Tully, a town resident and a long-time member of the North Hampton Fire Department, was also promoted this year and has assumed his new role as Fire Chief with enthusiasm. Our long-held goal of instituting a paramedic program is now within sight.

We said good-bye this year to Wendy Chase, the planning and zoning administrator who served North Hampton for 10 years. Rick Milner, of Newton, New Hampshire, has joined us as the new administrator.

We implemented a number of new programs this year to make the operation of your government more efficient. We have established a program of video public service announcements that appear in the email newsletter that you receive every Friday. These service announcements are also available on the website.

Channel 22 was also upgraded significantly this year, under the leadership of the Cable Director, John Savastano. His equipment acquisitions now make it possible for meetings held in Town Hall to be broadcast live on the cable channel and increase transparency and participation. The Finance Department has developed a system of electronic purchase orders that reduce paperwork and make oversight of spending easier.

We also completed negotiations with the New England Police Benevolent Association, which represents the interests of our police and highway department employees. The proposed collective bargaining agreement, the product of many hours of negotiation, is before you this year for approval.

The largest issue before us, as a Town, continues to be the state of our facilities. We spent \$30,000 last year removing snow from the roofs of our buildings because of structural concerns. Another year has passed, and the buildings are another year older. The Town was forced to spend money to replace the roof in the Library because of the significant water damage done during last winter, and significant resources were diverted to remediate the resulting mold issues. These expenses are clearly smaller than the cost of new facilities; but, they continue to mount as the age of our buildings increases. There are choices on this year's Warrant regarding facilities, but ultimately it is you, the voter, who must decide how to address the state of our buildings.

Every Town faces challenges of one form or another. North Hampton remains one of the most desirable places in New Hampshire to live, work and play. Our tax rate, out of 20 towns in the Seacoast region, is the sixth lowest and the rate is significantly lower than what our citizens paid in 2004 when adjusted for inflation. Our debt level is one of the best in the State. Our assessment increased, to just over \$1.018 billion.

I said to you last year that we must work together to ensure that North Hampton continues to be a good and desirable place to live. The many citizens who are elected to or volunteer for positions of authority have done that preliminary work so that you, the Citizen, can exercise your right to govern yourselves. Nothing in this year's news has diminished my view that we are indeed fortunate to live and work in this community.

Thank you for your continued kindnesses. I look forward to continuing in your service.

Respectfully,

Paul Apple.



# **TOWN MEETING WARRANT**



## **THE STATE OF NEW HAMPSHIRE TOWN OF NORTH HAMPTON**

### **TOWN MEETING WARRANT WITH MINUTES AND ELECTION RESULTS**

Moderator Boesch called the meeting to order at 8:30 AM.

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

#### **FIRST SESSION**

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Saturday, February 7, 2015 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

#### **SECOND SESSION**

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 10<sup>th</sup>, 2015,  
Polls open at 7:00 a.m. and close no earlier than 7:00 p.m.**

Moderator Boesch acknowledged Town Administrator Apple who presented retiring Chief Brian Page with an engraved clock for his 30 years of service to the Town of North Hampton. Mr. Apple noted that Mr. Page would be staying on in the town as the first Public Safety Director.

Select Board Chair Maggiore read Mr. Page's resignation letter and stated he looked forward to working with him in his new position as Public Safety Director.

Selectman Miller stated the town was fortunate to have Brian Page for the new position.

To act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

ONE SELECT BOARD MEMBER

Larry Miller	830*
Write ins	50

ONE LIBRARY TRUSTEE

Susan Leonardi	954*
Write ins	7

ONE TRUSTEE/TRUST FUNDS

Mary L Lambert	724*
Richard Bettcher	212
Write ins	2

THREE BUDGET COMMITTEE

John Anthony Simmons Sr	595*
Jonathan Pinette	627*
Kari Schmitz(by write in)	5*
Write ins	35

ONE PLANNING BOARD(2 YR TERM)

Nancy Monaghan	669*
Terrance Belluche	280
Writeins	4

ONE ZONING BOARD

LISA WILSON	469
MARK JANOS	588*
Write ins	1

ONE TOWN TREASURER

Barbara Kearney Dewing	939*
Write ins	6

ONE TRUSTEE/CEMETERIES

Margaret A Brown	945*
Write ins	7

TWO WATER COMMISSIONERS

Timothy Harned	866*
Henry Fuller (by write in)	103*
Write ins (total)	120

PLANNING BOARD(1 YR TERM)

Shep Kroner	566*
Jim Better	459
Write ins	2

TWO PLANNING BOARD(3 YR TERM)

Phil Wilson	545*
Joseph A Arena Jr	497
Josh Jeffrey	566*
Write ins	10

\*Denotes elected positions

Article Two: Amendment to Zoning Ordinance: Political Signs

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance by the Planning Board as follows:



To amend Article V, Section 506.4.J – Political Signs. The intent of the proposed amendment is to clarify that Political Signs are regulated by State and Federal laws and not regulated by local laws.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6 votes in favor, no votes against.

Moderator Boesch asked Shep Kroner to explain articles two through eleven.

Mr. Kroner reviewed each article and answered questions asked by Sandra Woodworth, Cynthia Swank and Craig Salomon.

Results of balloting March 10, 2015

YES	848	NO	210
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Article 2 Passed

Article Three:            Amendment to Zoning Ordinance: Regulation of Duplexes

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 406.4.1 – Duplex. The intent of the proposed amendment is to add the required frontage of 175-feet in the R-1 Zone and 250-feet in the IBR Zone for a duplex, and to clarify that the number of bedrooms allowed is three (3) bedrooms per unit.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6 votes in favor, no votes against.

Results of balloting March 10, 2015

YES	851	NO	279
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Article 3 Passed

Article Four:            Amendment to Zoning Ordinance: Permitted Uses (Duplexes)

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 405 – Permitted Uses Table under the R-2 Medium Density District, number 7, Duplexes. The intent of the proposed amendment is to remove Duplexes from the List of Permitted Uses in the R-2 Medium Density District. The effect of this change is to prohibit duplexes in the R-2 District. Duplexes remain a permitted use in the R-1 and IBR Districts.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6 votes in favor, no votes against.

Results of balloting March 10, 2015  
YES 787 NO 332  
Article 4 Passed

Article Five: Amendment to Zoning Ordinance: Prohibited Uses in the Wetlands Conservation District

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 409.8.a and b. – Prohibited uses in the Wetlands Conservation District. The intent is to separate the ordinance into two parts, a. and b. Section 409.8.a prohibits septic systems, leach fields or on-site disposal systems within 75 feet of the wetland area boundaries (the same as the current Ordinance), and Section 409.8.b prohibits the storage of gasoline, fuel oil, pesticides, hazardous agricultural and other materials or road-salt stock piles within 100-feet of the wetland area boundaries (current Ordinance requires 75 feet).

Majority Ballot Vote Required.  
Recommended by the Planning Board: 7 votes in favor, no votes against.

Results of balloting March 10, 2015  
YES 896 NO 242  
Article 5 Passed

Article Six: Amendment to the Zoning Ordinance, Art. III, §302.39:Definition of Structure

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article III, Section 302.39 – Definition of “Structure” to include septic tanks, swimming pools and tennis courts, and leach fields that are in whole or in part constructed above grade. The intent is to eliminate ambiguity of what is, and what is not a “structure”.

Majority Ballot Vote Required.  
Recommended by the Planning Board: 5 votes in favor, no votes against.

Results of balloting March 10, 2015  
YES 811 NO 311  
Article 6 Passed

Article Seven: Amendment to the Zoning Ordinance, Article IV, §409: Clarification of Wetland Conservation District Definition



Are you in favor of the adoption of Amendment Number 6 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 409.2 – Definition of District. The intent is to add Section D – “All buffers and setbacks as described below (section 409.9) around all such wetlands as described in this section (Section 409.2)”. This will clarify the Wetland Conservation District definition.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5 votes in favor, no votes against.

Results of balloting March 10, 2015

YES	871	NO	242
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Article 7 Passed

Article Eight:            Amendment to the Zoning Ordinance, Article IV, §409.12: Conditional Use Permits by Planning Board.

Are you in favor of the adoption of Amendment Number 7 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 409.12 – Conditional Use Permits by the Planning Board. The intent of the proposed amendment is 1) to add criteria regarding unnecessary hardship and diminution of property value in the neighborhood that will have to be satisfied to seek approval by the Planning Board under this Ordinance and 2) to require that all applications for new or expanded construction in the 100' wetlands set back shall be reviewed by the Planning Board as applications for Conditional Use Permits.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5 votes in favor, no votes against.

Results of balloting March 10, 2015

YES	800	NO	308
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Article 8 Passed

Article Nine:            Amendment to the Zoning Ordinance, Article V, §514: Floodplain Development.

Are you in favor of the adoption of Amendment Number 8 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article V, Section 514 – Floodplain Development. The intent of the proposed amendment is to come into full compliance with the National Flood Insurance Program (NFIP) regulations to ensure that the town residents remain eligible to purchase flood insurance if needed.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5 votes in favor, no votes against.

Results of balloting March 10, 2015

YES	968	NO	159
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Article 9 Passed

Article Ten:            Amendment to the Zoning Ordinance, Article IV: §409.3: Wetlands Map.

Are you in favor of the adoption of Amendment Number 9 to the Zoning Ordinance as proposed by the Planning Board as follows:

To Amend Article IV, Section 409.3 – Wetlands Map. The intent is to update and clarify the process an aggrieved party would take in the event that a wetland area is alleged to be incorrectly designated or any person would take to include additional areas in the Town's designated wetlands.

Majority Ballot Vote Required.

Recommended by the Planning Board: 3 votes in favor, 1 vote against and 1 abstention.

Results of balloting March 10, 2015

YES	706	NO	363
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Article 10 Passed

Article Eleven:        Amendment to the Zoning Ordinance, Article IV, §411: Wetlands Minimum Lot Area.

Are you in favor of the adoption of Amendment Number 10 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 411 – Wetlands Minimum Lot Area. The intent is to add the requirement "there shall be at least one building envelope of ¼ acre or more for the site of a house" thus ensuring substantial and adequate building space for a home and related structures within the required contiguous one (1) acre of upland on a conforming lot.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5 votes in favor, no votes against.

Results of balloting March 10, 2015

YES	885	NO	228
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Article 11 Passed

Moderator Boesch stated he would like to make introductions of the board and committee members present, and asked Chair Maggiore to introduce the Select Board.



Those in attendance from the Select Board were Mr. Maggiore, Mr. Miller and Mr. Stanton.

Margaret Allen, Chair of the Budget Committee introduced members Kari Scmitz, James Sununu, Bob Hamilton and Bob Copp.

Supervisors of the Checklist Hope Miller, Gail Hiltunen and Jill Brandt were recognized by the Moderator.

Moderator Boesch also introduced Sue Buchanan as Town Clerk, who would be responsible for taking minutes and to see that any changes made would be reflected on the town ballot.

Selectman Stanton asked for a Point of Order. He stated the Library Trustees should be introduced.

Library Trustee Kelly Parrott introduced herself and Susan Leonardi. She further stated Trustee John Kollmorgen was absent.

Article Twelve:                      Town Campus Project

To see if the Town of North Hampton will vote to raise and appropriate the sum of Five Million Nine Hundred Forty-six Thousand Three Hundred Eighty-seven Dollars (\$5,946,387) for the construction of a Municipal Safety Complex to house both the Police and Fire/Rescue departments and a new Library, to demolish the old fire station and to renovate the old police station for Town Administration; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and, to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise by taxation and appropriate up to One Hundred Seventy-one Thousand Seven Hundred Eighty-five Dollars (\$171,785) for the first year's payment on said bond. The Safety Complex shall be built on town-owned land at the corner of Atlantic and Alden Avenues, Map 007, Lot 138, commonly referred to as the "Homestead Property;" and the new Library shall be constructed on town-owned land on Atlantic Avenue on which the old fire station is now located. The total cost of this project is \$7,315,275. The balance of the cost shall be paid for by funds previously appropriated by the Legislative Body, in the amount of \$450,029, and funds raised by private donation, in the amount of \$918,859; and, to see if the Town will vote to appropriate said private donations for the purposes herein described.

3/5ths ballot vote required.

Recommended by the Select Board: 3 votes in favor, no votes against.

Recommended by the Budget Committee: 7 votes in favor, no votes against.

**Moved by Selectman Stanton to place Article 12 on the official ballot as read.  
Seconded by Chair Maggiore, and Seconded by Selectman Miller.**

Chair Maggiore spoke to the article.

A power point presentation was given with each of the Select Board members participating.

Kelly Parrott, Library Trustee Chair spoke of the many issues within the current library and the need for a new facility.

Questions were taken from Kathy Kilgore, Arthur Nadeau, Sandra Woodworth, Harold Mailhot, Shep Kroner, John Hiney, Tamara Le, Bob Hamilton, Anne Ambrogi and Susan Grant.

Architect Ron Lamarre and builder John Ricci spoke to questions asked by Harold Mailhot.

Results of balloting March 10, 2015

YES	619	NO	594
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Article 12 Defeated

Article Thirteen:                      FY 2016 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Six Million Four Hundred Twenty-eight Thousand Seven Hundred Fifty Dollars (\$6,428,750)? Should this Article be defeated, the default budget shall be Six Million Three Hundred Sixty Thousand Six Hundred Fifty-nine Dollars (\$6,360,659), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 5 votes in favor and 2 votes against.

**Moved by Chair Maggiore to place Article 13 on the official ballot as *printed*. (Secretary's note: Moderator Boesh misspoke and stated Article 9 so a change to the motion was made to state "as printed" instead of "as read".)**

**Seconded by Selectman Miller.**

Moderator Boesh recognized Chair Maggiore who spoke to the article.

Moderator Boesch recognized Town Administrator Apple who also spoke to the article.

Questions and comments from the audience were heard from Arthur Nadeau, Sandra Woodworth



**Chair Maggiore move to restrict reconsideration on all previous articles. Seconded by Selectman Miller. Vote by show of hands, motion passes.**

Results of balloting March 10, 2015

YES 638 NO 509

Article 13 Passed

Article Fourteen: Proposed Fire Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the International Fire Fighters Association Local 3211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2016	\$1,174,331	\$116,557
2017	\$1,223,124	\$48,793
2018	\$1,292,299	\$69,175

And further, to raise and appropriate the sum of One Hundred Sixteen Thousand Five Hundred Fifty-Seven Dollars (\$116,557) for Fiscal Year 2016, said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels.

Majority Ballot Vote required.

Recommended by the Select Board, 2 votes in favor and 1 vote against.

Recommended by the Budget Committee, 5 votes in favor and 2 votes against.

**Motion by Selectman Miller to place Article 14 on the official ballot as read. Seconded by Chair Maggiore.**

Selectman Miller gave a power point presentation and discussed the contract and its process.

Wally Kilgore applauded the work done by both sides.

Brian Page stated he was very much in favor of the proposed agreement and said it will definitely benefit the town.

Results of balloting March 10, 2015

YES 578 NO 568

Article 14 Passed

At 12:05 PM, Moderator Boesch stated there would be a five minute recess.

Moderator Boesch reconvened the meeting at 12:15 PM, and noted that there is a correction to the warrant in that the Treasurer term is for one year, not three year as stated.

Article Fifteen:                      Road Resurfacing

To see if the Town will vote to appropriate the sum of Two Hundred and Forty Thousand Dollars (\$240,000) for the purpose of resurfacing and reconstructing approximately 2.2 miles of road, withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose and raising the remaining Two Hundred Ten Thousand Dollars (\$210,000) through taxation.

Majority Ballot Vote required.  
Recommended by the Select Board, 3 votes in favor and no votes against.  
Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Stanton to place Article 15 on the official ballot as read.  
Seconded by Chair Maggiore.**

Selectman Stanton spoke to the article.

**Motion by Selectman Stanton to restrict reconsideration of Articles 14 and 15,  
Seconded by Chair Maggiore. Vote by show of hands, motion passes.**

Results of balloting March 10, 2015  
YES                      945                      NO                      240  
Article 15 Passed

Article Sixteen:                      Purchase of Police Cruiser

To see if the Town will vote to withdraw a sum not to exceed Forty-five Thousand Dollars (\$45,000) from the Police Detail Revolving Fund and to appropriate said sum for the purpose of buying a 2015 Ford Utility Vehicle to be used as a police cruiser. This Article does not raise money from taxation.

Majority Ballot Vote required.  
Recommended by the Select Board, 3 votes in favor and no votes against.  
Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Chair Maggiore to place Article 16 on the official ballot as read.  
Seconded by Selectman Miller.**

Discussion by Chair Maggiore.

Results of balloting March 10, 2015  
YES                      787                      NO                      393



## Article 16 Passed

### Article Seventeen:                    Lease Purchase of Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement for Forty-nine Thousand Five Hundred Dollars (\$49,500) for the purpose of leasing and equipping one (1) police cruiser for the Police Department and to appropriate the sum of Sixteen Thousand Five Hundred Dollars (\$16,500) from the Police Detail Revolving Fund for the first year's payment. The second and third year payments of the lease will be contained in the operating budget for subsequent years. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Miller to place Article 17 on the official ballot as read.  
Seconded by Selectman Stanton.**

Discussion by Selectman Miller.

Results of balloting March 10, 2015

YES	683	NO	475
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Article 17 Passed

### Article Eighteen:                    Purchase of Ballistic Shields for the Police Department

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Five Hundred Seventy-five Dollars (\$11,575) through taxation for the purchase of not more than three (3) ballistic shields to be installed in existing cruisers, for the purpose of deflecting gun-fire.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Stanton to place Article 18 on the official ballot as read.  
Seconded by Chair Maggiore.**

Discussion by Selectman Stanton.

Results of balloting March 10, 2015

YES	796	NO	379
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Article 18 Passed

### Article Nineteen:                    Purchase of SCBA Units for the Fire Department

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) through taxation for the purchase of not more than ten (10) Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of an existing replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Chair Maggiore to place Article 19 on the official ballot as read.  
Seconded by Selectman Stanton.**

Discussion by Selectman Maggiore.

Results of balloting March 10, 2015

YES	874	NO	302
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Article 19 Passed

Article Twenty:                      Purchase of Portable Radios for the Fire Department

To see if the Town will vote to raise and appropriate the sum of Forty-five Thousand Dollars (\$45,000) through taxation for the purchase of not more than sixteen (16) portable radios for the Fire Department to replace existing radios as part of an existing replacement schedule of equipment.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Miller to place Article 20 on the official ballot as read.  
Seconded by Chair Maggiore.**

Discussion by Selectman Miller.

Results of balloting March 10, 2015

YES	824	NO	345
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Article 20 Passed

Article Twenty-one:                      Purchase of an Emergency Generator

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) through taxation for the purchase of an emergency generator to



power the Emergency Services and Administrative Offices in the event of an unanticipated loss of electrical power. The emergency generator purchased pursuant to this Article will be installed in the Town's existing facilities; provided, however, that it will be installed in the new Public Safety Building, at the time the new building is constructed, in the event Article Twelve (Town Campus Project) of this Warrant is approved by the Legislative Body.

**Motion by Selectman Stanton to place Article 21 on the official ballot as read. Seconded by Selectman Miller. Discussion by Selectman Stanton.**

Arthur Nadeau and Brian Page spoke to the article.

**Selectman Stanton stated he would like to make a modification to Article 21, and replace "police department" with "emergency services and administrative offices." Seconded by Selectman Miller. Vote by show of hands, motion passes.**

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Results of balloting March 10, 2015

YES	746	NO	424
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Article 21 Passed

Article Twenty-two:                      Contribution to the Mosquito Control Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty-five Thousand Dollars (\$35,000) through taxation for deposit into the Mosquito Control Capital Reserve Fund to fund mosquito control activities in FY 2016.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 6 votes in favor and 1 vote against.

Margaret Allen stated the vote was incorrect for the Budget Committee, and should read 6 votes in favor, and 1 vote against.

**Motion by Chair Maggiore to place Article 22 on the official ballot as amended. Seconded by Selectman Stanton.**

Discussion by Chair Maggiore.

Budget Committee member Kari Schmitz spoke to her vote against this article.

Kathleen Kilgore asked for the balance in the mosquito fund, and stated the Mosquito Control should be kept as a warrant article and not placed into the budget for fear the Select Board would vote to spend the money elsewhere.

Results of balloting March 10, 2015

YES 845 NO 300

Article 22 Passed

Article Twenty-three: Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) through taxation for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Miller to place Article 23 on the official ballot as read.  
Seconded by Chair Maggiore.**

Discussion by Selectman Miller.

Results of balloting March 10, 2015

YES 620 NO 490

Article 23 Passed

Article Twenty-four: Contribution the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000) through taxation for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to allow the Select Board to implement its Earned time Policy which is designed to limit the Town's unfunded accrued leave liability. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Stanton to place Article 24 on the official ballot as read.  
Seconded by Selectman Miller.**

Discussion by Selectman Stanton.

Results of balloting March 10, 2015

YES 594 NO 501

Article 24 Passed



Article Twenty-five:                    Contribution to Information Technology Capital Reserve Fund

To see if the Town of North Hampton will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) through taxation for deposit into the Information Technology Capital Reserve Fund. The purpose of this fund is to acquire and maintain information technology hardware and software for use by all departments of the Town. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Chair Maggiore to place Article 25 on the official ballot as read.  
Seconded by Selectman Stanton.**

Discussion by Selectman Maggiore.

Town Administrator Apple spoke of the lighting strike that occurred in July 2014 and the significant amount of damage it caused to the town's computer systems.

Kathleen Kilgore asked whether or not this was covered by insurance.

Results of balloting March 10, 2015

YES	710	NO	401
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Article 25 Passed

Article Twenty-six:                    Contribution to Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Miller to place Article 26 on the official ballot as read.  
Seconded by Chair Maggiore.**

Discussion by Selectman Miller.

Peter Robie, 87 Exeter Road asked whether or not this amount would be changed if the Town Campus project passes.

(Secretary's Note: Selectman Stanton spoke to the question, but could not be heard as the audio was not working on his microphone.)

Results of balloting March 10, 2015

YES	746	NO	374
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Article 26 Passed

Article Twenty-seven: Contribution to Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the Town Revaluation Capital Reserve Fund (Capital Reserve Fund No. 17). The purpose of this fund is to set aside sufficient funds to comply with the State of New Hampshire's requirement to perform a complete property revaluation every five (5) years.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

**Motion by Selectman Stanton to place Article 27 on the official ballot as read.  
Seconded by Selectman Miller.**

Discussion by Selectman Stanton.

Cynthia Swank asked about the evaluation of the evaluators and asked if the town was going to do a full measure and list of the properties.

Results of balloting March 10, 2015

YES	691	NO	409
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Article 27 Passed

Article Twenty-eight: Composition Change to Capital Improvements Plan Committee

To see if the Town will vote to amend the composition of the Capital Improvements Plan (CIP) Committee to add a Trustee of the Library, or their designee, as a full and participating member. The Town previously created a CIP Committee at the Town Meeting of 2010 that was independent of the Planning Board and composed of one appointed member from the Select Board, the Budget Committee, the Planning Board and the School Board; and, each of those boards, except School Board, appoints one member at large from residents of the Town. The Town Administrator is an ex-officio, non-voting member.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Moderator Boesch read the Warrant article as amended by the Select Board.



**Motion by Chair Maggiore to place Article 28 on the official ballot as read.  
Seconded by Selectman Stanton.**

Discussion by Chair Maggiore.

Selectman Stanton stated his appreciation for the amount of work that Cynthia Swank has put into the CIP documents.

Results of balloting March 10, 2015

YES	715	NO	372
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Article 28 Passed

Article Twenty-nine:            Other Business

To transact any other business that may legally come before this meeting.

Jill Brandt, 219 Atlantic Avenue asked what the total tax increase would be.

Kathleen Kilgore asked for verification on the tax increase.

Marsha Considine asked how to get the word out to people who do not come to deliberative sessions, the fact that if they do not vote for the campus the fee will continue increase each year.

Moderator Boesch thanked all boards, committees and town employees.

Moderator Boesch adjourned the meeting at 1:29 PM.

Respectfully submitted,

Susan M. Buchanan, Town Clerk/Tax Collector

## ~ REPORT OF THE BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER AND HEALTH OFFICER ~

The past year saw a decrease of 86 permits (597 to 511) issued during the fiscal year 2015 where the previous year saw an increase of 180 additional permits. The majority of the decrease of permits can be attributed to Electrical (-25) and Mechanical permits (-59) which totaled (84) of the (86). It appears that almost everyone has a generator as they have been installed at a rapid pace since the December 2008 Ice storm where almost 450,000 lost power. Some were without power for over two weeks! Fourteen months later the February 2010 wind storm knocked out power to almost 400,000 homes and businesses.

It is the first week of January 2016 and we have only had one minor snow storm and the weather has been unseasonably warm....but are you ready? Ready for the next power outage or heavy rains flooding your basements and property? If you have a Generator and sump pump how old are they? And as important as having one of each when was the last time you checked their operation or had them serviced?

This office also deals with complaints that range from tenant and landlord disputes, sanitary conditions at restaurants, and neighbor disputes. The Complaint form is on line and has to be completed before any action is taken. Anonymous complaints will not be addressed unless it is an immediate threat to life safety. The reason for this is without the complaint the person or business could say they were singled out. As the Health Officer this office performs a variety of duties from inspecting septic basins to health complaints. Part of the work is advising the residents of the dangers of Triple E (EEE), and West Nile Virus (WNV). I have the towns web site updated as I receive alerts from the Department of Health and Human Services on the variety of issues that affect the health and safety of all of us. Last year three samples of mosquitoes tested positive for West Nile Virus (WNV) in Manchester, Keene, and East Kingston. One batch of mosquitoes caught in Newton in September and one batch in Candia have tested positive for Eastern Equine Encephalitis (EEE).

### 2015 Building Permits Issued

Type of Construction	Residential	Commercial	Total
New Home/Structure	5	0	5
Remodel	66	31	97
New Mobile Home	5	0	5
Demolition	5	0	5
Electrical	102	36	138
Plumbing	41	14	55
Mechanical	90	20	110
Accessory Structure	16	2	18
Pools	4	0	4
Septic	24	3	27
Signs	0	10	10
Other	0	0	37
<b>Totals</b>	<b>358</b>	<b>116</b>	<b>511</b>

If you have any concerns, or questions please feel free to contact this office at 964-8650, or email me at [kkelley@northhampton-nh.gov](mailto:kkelley@northhampton-nh.gov)

Sincerely,  
Kevin Kelley



## ~ REPORT OF THE POLICE DEPARTMENT ~

This is my first department annual report submission, and I am thankful to the Town of North Hampton for having the confidence in me to lead their police department. Fiscal Year 2015 was a challenging year with lots of changes. The department is approved for twelve positions, but we entered the fiscal year down two positions,. By December we had hired two officers, one of which was Officer James Mascioli. However in April the other officer that had been hired resigned to pursue other interest. In January we also had the retirement of Chief Brian Page, creating yet another open position so we were down two again. I took over in January 2015.

Many do not realize what is going on behind the scenes to provide the services that are expected, but the department has held many hiring processes to try and keep up with the openings in order to provide the services and coverage that the town expects. It takes about six months from advertising an opening to an officer being hired and then trained before the officer patrols the town solo. That is because the hiring process for a police officer whether it be in North Hampton or another town is lengthy and has specific requirements set by the New Hampshire Police Academy that must be met. After being hired an officer will attend a 16-week overnight police academy in Concord, and will also go through a 12-week field training program locally with a veteran North Hampton officer. Upon completion of the 28-weeks of training an officer will begin solo duty. We have lost several officers in the past few years, and please know that we are doing what we can to retain officers. The cost of having to hire a new officer is not just a financial issue, it is also the local knowledge base lost that an officer gains from getting to know the residents, businesses, school, and geography. Sgt. James Russell handles our hiring process and does an excellent job.

I would like to thank Chief Page for his dedication to the Town of North Hampton as well as his leadership in preparing me to take over the police department. Although he retired from police work, he took on a part-time role with the Town as the Director of Public Safety. His institutional knowledge of the town and its residents have been a great help to me in my first year and a tremendous help to the town.

The region has experienced an opiate crisis, and North Hampton is not immune to the difficulties experienced by drugs. Sadly the town experienced one heroin overdose death in December 2014, and has experienced other overdoses that did not result in death. It is not new to the community and has been around for quite some time, and we cannot arrest our way out of it. New programs must be established to treat addiction or the cycle will continue. New Hampshire legislators, the Governor, and our federal representatives are all working on this as a priority. I would like to remind residents that in 2011 the department added a Prescription/Non-Controlled Drug Drop Box in the lobby of the police department. This is not for controlled drugs such as marijuana, heroin, cocaine and the like, but instead is for prescription medication that is expired or no longer needed. Please refer to the police department website for instructions how to package prescription and non-controlled drugs for drop-off into the drop box.



Sadly on October 3, 2015, 18-year veteran Officer Peter Cormier passed away unexpectedly. Although not in the reporting period for Fiscal Year 2015, I would be remiss if I did not mention it. It was a big blow to the police department, town employees, numerous residents, colleagues, and friends. His wife Shelby and twins, Logan and Brooklyn, are still adjusting to life without their husband and father. The outpouring of support was overwhelming, and still continues. There is a big hole left in the department without Pete.

I would like to thank the members of the North Hampton Police Department for jobs they do and the sacrifices that they have made. Although being short staffed they pulled together to get the job done and provide the services. Our administrative assistant, Jessica Miehle, has seen increased duties upon her as well. In the changing times of modern police work, there is much more paperwork and documentation that has to be done and a large majority of it falls on her desk.

I would also like to thank the residents of North Hampton for their support of the police department. If there are any questions or concerns we encourage you to stop by and speak to us.

Respectfully,

Michael E. Maddocks  
Chief of Police



## ~ REPORT OF DEPARTMENT OF PUBLIC WORKS ~

2015 proved to be another productive and challenging year for the Public Works Department. The winter weather season, for the second straight year, kept the department busy and put pressure on the Public Works budget. The first three months of the calendar year demonstrated an active weather pattern with approx. 94" of snow. November and December broke records for average high temperatures with only one winter event. In 2015, we had 38 winter events requiring plowing and/or roadway treatment. During the winter season, our main focus at the highway department is to keep our roads safe for the traveling public.

Catch basins and culverts were cleaned during the fall season. A road reclamation and paving project was completed on Alden Avenue. A top surface course was installed on Glendale and Kimberly Drive. A complete reclamation, base stabilization, and paving project was completed this fall on South Road from the Rt. 95 Bridge to the Exeter Road intersection. A reclamation and road improvement project was completed on Dearborn Road.

The highway department is responsible for the maintenance of approximately 33 miles of roadway. We continued our summer roadway maintenance program including; mowing, street signs, pavement marking, litter pick up, pavement repair, and trimming. The department provides maintenance for the municipal buildings, grounds, and common areas at various locations in town.

The North Hampton highway department hosted two successful bulky waste collection days this year at the brush facility. The recycling center continues to sort, bail, and load materials for market. A total of 116 tons of various materials were recycled at the center in 2015. Residents also recycled 499 tons of material curbside in 2015. The residents of North Hampton, with the combined tonnage from the center and curbside, recycled 36 percent of its waste in 2015. The Brush/Compost area continues to process yard wastes such as brush, leaves, and garden materials. The center is open 8:00 AM – 4:30 PM on Saturdays from April to November. Wood chips and ready-to-use compost are available to residents for their personal use.

I would like to thank the entire public works team for their dedication and hard work in performing the duties of the department. The staff appreciates and would like to thank the residents of the Town of North Hampton for their continued support of the Public Works department.

We look forward to providing quality service to the community of North Hampton in the upcoming year.

Respectfully submitted,

John Hubbard, Director  
North Hampton Public Works

## ~ REPORT OF THE RECREATION DEPARTMENT ~

Our Mission: To enhance the quality of life for all citizens, regardless of age, in our community by creating strong partnerships and providing a variety of recreational activities, special events and services that encourage life-long learning, fitness, and fun.

The North Hampton Recreation Commission is a volunteer citizen group responsible for recommending policy regarding the development and operation of a well-balanced system of parks, programs and special events. The Commission meets monthly and its members include, Dale Rochford, Danielle Strater, Diane Andrews, Mike Sullivan and Liam Needham. An incredible thank you is in order for their efforts and continued support.

Among the wide variety of programs that the Recreation Department offers include, Piano lessons, Smart Tennis for both adults and children, Summer Adult Coed Softball League, Coyote Club, Tai Chi, Sagamore's First Tee Program, Chess Club, Programs for Active Senior Adults (PASA), Little Nippers Soccer, Surf Lessons with Cinnamon Rainbows and North Hampton P.E., Marine Science with Seacoast Science Center, and Lego Club, just to name a few.

Halloween was a blast this year. A big Thank You to the North Hampton Fire Department for hosting the event and making it a success for the kids who really enjoy coming to see the trucks. The costumes were outstanding. The North Hampton Professional Fire Fighters Union Local #3211 for their continued efforts to the Town Skating Rink. We had a wonderful first year even with record snowfall.

In December, the Town held its annual Breakfast with Santa event. The folks from the Newmarket IHOP served pancakes with all the sides! Over 100 children of all ages whispered their wish lists to Santa himself while parents were able to snap many pictures. Philbrick's Fresh Market donated their delicious coffee for the event as well. Thank you to the Recreation Commission for your assistance in creating a wonderful memory and experience for the children. A special Thank You also goes out to Santa this year; the children really appreciate the extra trip down from the North Pole.

Our Summer Rec Camp program was once again successful, we changed things up again with some new field trips and all of the kids had a phenomenal experience. Our third annual End of Summer cookout was a fun time with many families enjoying hamburgers and hot dogs on a beautiful day to end the Summer Rec Camp! Thank you to all the families, without you summer in North Hampton wouldn't be the same.

Additionally, the Recreation Department would like to thank all of the Town Departments including; Public Works, Fire, Police, Library, Planning/Zoning, Administration & Building for all of their team efforts. We would especially like to thank the North Hampton School Board, Rich Boardman, Tracey Griffenhagen, Maribeth Driscoll, Kelly Ford, and Jon Gamache for assisting in promoting partnerships with the community and for the usage of the school facilities in which many of our quality programs are housed. These important partnerships assist the Recreation Department to improve the quality of life for all of North Hampton's residents.

Respectfully,  
Jim O'Hara  
Recreation Director  
603.964.3170



## ~ REPORT OF THE WELFARE DEPARTMENT ~

As your Town's Welfare officer, I am responsible for carrying out the duties of the General Assistance program for the Town, while carefully balancing the needs of residents. The decisions are subject to the overall fiscal responsibility vested in the North Hampton Select Board.

The Welfare Office provides emergency assistance to North Hampton's disadvantaged residents. Services provided include heating oil, prescriptions, food vouchers, rental assistance and prevention of loss of electricity for those facing disconnection.

As the Town's Welfare officer, I must prudently assess the needs of residents while adhering to the welfare guidelines in accordance with state laws while also recognizing that funding comes from North Hampton taxpayers.

The Welfare Office acts to facilitate services by directing those in need of assistance to relief agencies at the county, state and federal levels as well as non-profit organizations. We are committed to helping residents meet their shelter, clothing, food and medical needs on an interim basis, and strive to promote self-reliance and independence to all we serve.

Welfare services are provided on an appointment basis. In order to qualify for town assistance, there are financial criteria as well as non-financial requirements. A client must stay in compliance with town welfare and state welfare guidelines if assistance is to continue.

The Welfare Office is located on the second floor of the town office building at 233 Atlantic Avenue. Appointments may be made Monday through Thursday from 7:00 a.m. to 4:00 p.m. and Friday from 8:00 AM to 12:00 PM.

Respectfully submitted,

Janet L. Facella  
Welfare Officer

## **~ REPORT OF THE NORTH HAMPTON PUBLIC LIBRARY DIRECTOR ~**

The past year the library has faced many challenges. With the problems we had throughout the winter, and the continuing issues due to our aging building, we acknowledge the exceptional job done by our town Public Works Department, Building Inspector, Fire Department, and Town Administrator to help us manage all the unexpected incidents that occurred. Throughout these challenges we faced we were still able to provide a wide variety of programs and activities to the community. Our particular focus has been sharing information within the community, and many programs were presented by our residents. Working with the community, as well as other town departments has created a collaborative atmosphere that has benefited our community as whole.

We have been and continue to be a cultural center for the town. Our role is as vibrant as ever as we provide not only books and digital materials, but meeting space, as well as informational, educational, and cultural programs and activities. We look forward to serving you in the best way possible in the coming year, with our exceptional staff and volunteers. Whether you are a library patron, volunteer, Friend of the Library, serve on a town committee, or simply a tax payer, we appreciate your support, as we find ways to continue to provide you with your educational, recreational, and cultural needs. If you haven't been to the library in a while, we invite you to stop by and ask about our programs, services and materials, how you can help the library, or just pick up a great book to read.

Susan Grant, Director



## ~ REPORT OF THE NORTH HAMPTON PUBLIC LIBRARY TRUSTEES ~

This year was an exciting year for North Hampton Public Library. The library continues to be an integral part of our community and is truly the one entity that serves all ages of our community.

This year we saw many accomplishments at the library: enhancing traditional and digital collections; offering creative, participatory and educational programs; building partnerships; and further establishing our Library as a valued community service and community leader.

Every day people gather, learn, explore and grow here at the Library. The Library is much more than a house of books; it is valued as a community meeting place, a social outlet, a learning and technology center.

We are thankful for community support for the library as evidenced by your participation in programming, circulation of materials and financial contributions.

The North Hampton Public Library (NHPL) Trustees closed out 2015 with continued excitement for the future new North Hampton Public Library and Cultural Center in the Municipal Town Complex.

### **Goodbye and Hello!**

The Library has 3 full time and 6 part time staff members. These dedicated team members do an amazing job serving our community. This year we said good bye to Lorreen Keating who served as our Children's Library for 15 years. We held a wonderful send-off party for Miss Lorreen and will miss her contribution to our community.

With Lorreen's departure, the library trustees and staff embarked on an extensive search for a new youth librarian. In November we were very pleased to welcome our new Youth librarian, **Connie Margowsky**. Together, the trustees and staff interviewed quite a few people for the position.

We felt that Connie's background, warmth and diverse experience were exactly what North Hampton needed. She will be in charge of all programming for children 0-18 years of age to include programming, collection development and maintenance, readers' advisory, displays, community outreach, working with the school and other community organizations providing services to all the children of North Hampton and working the front desk at times.

Connie previously worked at the Berwick Public Library, Somersworth Public Library and Rollinsford Public Library. Previously she spent 30 years as a loan officer for a mortgage company and is also an adjunct professor at the New Hampshire Institute of Art. She holds a bachelor's degree in art history from Smith College as well as a certificate in library and information science from the University of Maine Augusta. She earned an advanced certification from Maine State Library.



At Berwick Public Library, Connie was very instrumental in establishing a Maker's Program and Maker's Camp. The idea behind the maker program is a place where people can come together while making things working in particular with computer programming. We look forward to starting a similar program in North Hampton.

If you haven't had the opportunity to introduce yourself to Connie, please stop in to say hello!

### **2015 In Review**

The top items circulating in our collection continue to be Fiction, DVD's, Children's Picture books and Easy Readers. Circulation this past year (45,515 items) was on par with last year, indicating that library use remains steady, and our library is as relevant today as it was before the advent of eBooks.





This year the book loaned most often was Anthony Doerr's All the Light We Cannot See, and the most popular non-fiction book for two years in a row was The Boys in the Boat by Daniel Brown. . The most popular adult movie checked out last year was "The Grand Budapest Hotel." Book groups continue to be very popular in our community. Our library staff works hard to support you and your book group. If we don't have the resource, DVD or book you are looking for we'll try to get for you through New Hampshire's interlibrary loan system. Interlibrary loans increased by 1% this past year. We borrowed 575 items for our patrons and loaned 557 items to other libraries. This year the library added 3406 items to the collection. Our public internet use increased this past year and continues to be one of our most important services offered with 2343 users.

We hope you know the library has six Kindles (including one Kindle Fire), a Nook, seven public computers including two chrome books. Library patrons have access to OverDrive, a digital library website that allows patrons with a valid library card 24/7 online access through the New Hampshire State Library to a free digital collection of eBooks, audiobooks,

music and video.

This year the library added **Value Line** access for our patrons. Value Line database provides in reliable, unbiased information, with accurate and insightful investment research on companies, industries, markets and economies. From the latest data, sophisticated tools and proven ranks to expert analysis and guidance.

We have also purchased a subscription to **Transparent Languages** which offers the ability to learn more than 100+ languages. In addition we now have access to **Learning Express Library** which offers resources to prepare for college entrance exams such as the ACT and SAT as well as other adult education and occupational testing opportunities.

NHPL also has free notary service which was used 16 times in FY15. The library also hosts 2 book clubs for adults and hosted 3 book clubs for children this past year. Many organizations in town use the library's meeting space to hold their meetings, book clubs, and events. Last year 299 meetings were held at the library. We are hopeful for the passage of the Town Campus to be able to better serve our community's meeting and programming needs.



***When school is out the Library is in!*** For more than 50 years, the library has had a summer reading program for youth to encourage and support reading during the summer months. This year was no different with 185 children participating in the Summer Reading Program. Story time continues to be popular program with 304 visits from children and their caregivers.

From story times for pre-school children to the best in books for teens, the North Hampton Public Library is the place for youth!

We are grateful for the generous support and assistance from our community. Our Friends of the North Hampton Library helped make possible some of the "extras" – museum passes, summer reading program prizes, coffee & tea at the library etc. Our most popular passes are to the Boston Museum of Science and the Museum of Fine Art. We also received a generous donation from the Dan & Blythe Brown Foundation that enabled us to provide Chromebooks, Kindles, a smart TV, a new library logo, and a beautiful pewter ornament of our original library for fundraising. We are grateful for their generosity to the library.

### **Building Updates**

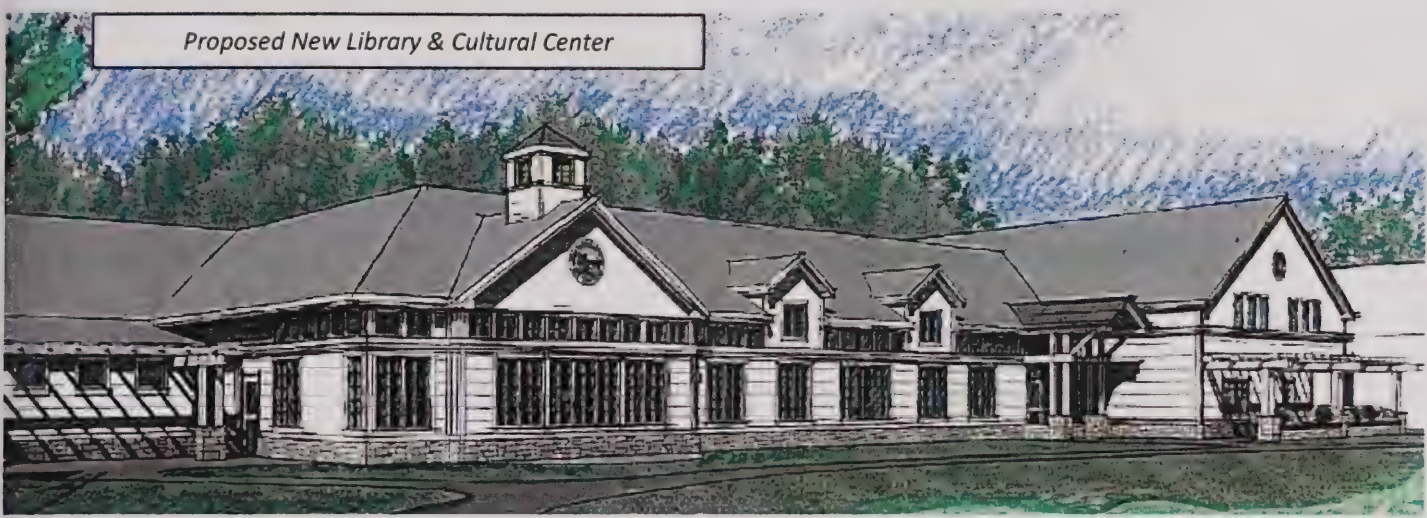
This past year the library roof leaked several times throughout the winter months. The town paid approximately \$28,500 this year for repairs, including new shingles, to the badly-leaking roof. As leaks continued throughout the winter, new threats of mold required additional expenses for testing. Thankfully, environmental engineering reports indicate an acceptable air quality. We appreciate the efforts of Public Works and our building inspector to keep the library functioning throughout all the issues with our aging building.

### **Looking towards the Future with a New Home!**

We are extremely excited about the design of the new library & cultural center and its ability to serve as a central resource for our community. The building design has successfully created dedicated areas for toddlers, teens, seniors and adults to



enjoy while maintaining quiet study rooms and open spaces. The floor plan includes flexible multi-purpose rooms that can be arranged to accommodate 75-100 people for larger programs and community meetings. The 9,000 square foot building will also have ADA compliant, full handicap accessible entrances, restrooms and aisles that will be able to accommodate those in wheelchairs or strollers. Our attachment to the Town offices will allow us to both conserve amenities, save money and share resources such as energy, storage, restrooms, parking and North Hampton historical collections. We are confident this attractive, energy efficient and enduring design can serve the needs of our North Hampton community and create more opportunities for education, information sharing and life-long learning for future generations.



After a very promising vote in the March 2015 town elections, the NHPL and its supporters are continuing to forge ahead to build a new library & cultural center for the town of North Hampton as a part of the Town Campus. This project will be built with a combination of public and private funds. Our goal is to raise half the total amount from the community, with the remaining funds coming from the Town through a Bond. The new building will be in the center of North Hampton's new town campus – placing us where we should be, at the heart of our town, both literally and figuratively. We hope that we can count on your support in March 2016 at the polls and support our capital campaign.

We look forward to working together with the community to support the library capital campaign in 2016 and contribute to the future of North Hampton. To learn more about the new library or the many ways individuals, foundations and organizations can support the Capital Campaign please contact [nhpltrustees@gmail.com](mailto:nhpltrustees@gmail.com).

North Hampton Public Library Trustees  
John Kollmorgen, Chair  
Susan Leonardi, Treasurer  
Kelly Layman Parrott, Secretary

North Hampton Public Library Town Report Fiscal Year 2015	
<b>Circulation</b>	
Adult Books	12,564
Downloaded books to devices	1920
Juvenile Books	17,281
Periodicals	1628
Audio Books	1937
Downloaded audio books to devices	726
Videos & DVD's	7587
Educational Toys & Kits	180
Loans from other libraries	575
Database Usage	640
Museum Passes	220
Games	222
E-Readers	24
Miscellaneous	11
Total Circulation FY2015	45,515
<b>Collection</b>	
Materials in the collection as of 7/1/2014	36,254
Materials deleted from collection	-3098
Materials added to collection	3406
Materials in the collection June 30, 2015	36,562
<b>Other Statistics</b>	
Number of Patrons as of 7/1/2014	3749
Number of Patrons as of 6/30/2015	3443
Meetings held at the library	299
Public Computer Usage	2343
Museum and other Passes used	246
Volunteer hours	60



### Financial Report - Appropriated Funds

<b>Opening Balance July 1, 2014</b>	<b>\$ 55,585.85</b>
<b>Receipts:</b>	
Town Appropriation	\$ 364,478.04
Other Income - Copier	\$ 1,178.74
Interest Income	\$ -
Other	\$ 125.50
<b>Total Receipts</b>	<b>\$ 365,782.28</b>
<b>Expenditures</b>	
Salaries, benefits, taxes	\$ 280,817.77
Programs	\$ 4,941.34
Operations	\$ 10,509.41
Facility	\$ 4,769.82
Utilities	\$ 15,859.74
Media	\$ 44,851.44
<b>Total Expenditures</b>	<b>\$ 361,749.52</b>
<b>Encumbered balance</b>	<b>\$ 4,032.76</b>
<b>Unencumbered Balance on hand June 30, 2015</b>	<b>\$ 59,618.61</b>
<b>Financial Report - Non-Appropriated Funds</b>	
<b>Opening Balance July 1, 2014</b>	<b>\$ 38,397.46</b>
<b>Receipts:</b>	
DVD Overdue Fines	\$ 1,129.64
Conscience Jar Donations	\$ 727.10
Book Sales	\$ 289.21
Copier Income	\$ 1,179.64
Reimbursements from Operating Account & Misc.	\$ 2,939.66
Refunds from vendors	\$ 848.00
Friends of the Library reimbursements for materials/programs	\$ 2,226.42
Nonresident fees	\$ 90.00
Anticipated Funds – Donations * Dan & Blythe Brown Foundation	\$ 5,000.00
Fund-raising (Summer Reading Program) Giving Tree donations	\$ 144.00
Unanticipated donations	\$ 110.00
Other income/postage	\$ 3.45
Damaged/lost materials reimbursement	\$ 459.37
Materials sold/Summer Reading Program etc.	\$ 239.75
<b>Total Receipts</b>	<b>\$ 15,386.24</b>

<b>Expenditures:</b>	
----------------------	--

Audio Books, DVD's	\$ 520.00
Books	\$ 40.00
Programs & program supplies	\$ 325.17
Supplies & equipment	\$ 3,231.69
Administrative Expense	\$ 282.62
Leased Equipment	\$ 2,417.16
Postage	\$ 178.59
Conferences	\$ 615.26
<b>Total Expenditures</b>	<b>\$ 7,610.49</b>
<b>Balance on hand June 30, 2015</b>	<b>\$ 46,173.21</b>
<b>Invested Funds</b>	
<b>Opening Balance July 1, 2014</b>	<b>\$ 236,808.12</b>
Interest earned	\$ 185.08
Expenses	\$ (3,862.50)
Interest held by town	\$ (163.22)
Transferred to NHPL & CC Foundation	\$ (213,530.50)
NHPL & CC Foundation	\$ 283,789.99
<b>Total Invested Funds - Balance ending 6/30/2015</b>	<b>\$ 303,226.97</b>



# ~ REPORT OF THE TAX COLLECTOR ~



New Hampshire  
Department of  
Revenue Administration

2015  
MS-61

## Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

### Instructions

#### Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Municipality: NORTH HAMPTON

County: ROCKINGHAM

Report Year: 2015

### PREPARER'S INFORMATION ?

First Name

Susan

Last Name

Buchanan

Street No.

237

Street Name

Atlantic Ave

Phone Number

603-964-60

Email (optional)

sbuchanan@northhampton-nh.gov



**New Hampshire**  
Department of  
Revenue Administration

**2015**  
**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2014	Year: 2013	Year: 2012
Property Taxes	3110		\$5,669,366.41		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$50,000.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$13,537.99)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2014	
Property Taxes	3110	\$8,612,861.00	\$8,690,323.00	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$841.01		
Excavation Tax	3187			
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2014	2013	2012
Property Taxes	3110	\$21,285.63			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190		\$41,893.96	\$74.20	
Interest and Penalties on Resident Taxes	3190				

**Total Debits**

\$8,621,449.65

\$14,451,583.37

\$74.20





New Hampshire  
Department of  
Revenue Administration

2015  
MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	2014	Prior Levies 2013	2012
Property Taxes	\$6,648,078.72	\$14,225,738.35	(\$907.04)	
Resident Taxes				
Land Use Change Taxes		\$25,000.00		
Yield Taxes				
Interest (Include Lien Conversion)		\$39,171.96	\$55.20	
Penalties		\$2,722.00	\$19.00	
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$150,338.06	\$907.04	
<input type="checkbox"/> <input type="text"/>				
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2014	Prior Levies 2013	2012
Property Taxes		\$8,613.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<input type="checkbox"/> <input type="text"/>				
<input type="button" value="Add Line"/>				
Current Levy Deeded				



**New Hampshire**  
Department of  
Revenue Administration

**2015**  
**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2014	2013	2012
Property Taxes	\$1,980,284.37			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$841.01			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$7,754.45)			
Other Tax or Charges Credit Balance ?				
<b>Total Credits</b>		<b>\$8,621,449.65</b>	<b>\$14,451,583.37</b>	<b>\$74.20</b>





New Hampshire  
Department of  
Revenue Administration

2015  
MS-61

Summary of Debits

Last Year's Levy

Prior Levies (Please Specify Years)

Year:

2014

Year:

2013

Year:

2012

Unredeemed Liens Balance - Beginning of Year			\$132,621.24	\$93,586.71
Liens Executed During Fiscal Year		\$165,781.18		
Interest & Costs Collected (After Lien Execution)		\$486.43	\$6,310.80	\$18,610.92

Add Line

Total Debits

\$166,267.61

\$138,932.04

\$112,197.63

Summary of Credits

Last Year's Levy

2014

Prior Levies

2013

2012

Redemptions		\$11,014.85	\$60,382.71	\$54,300.79

Add Line

Interest & Costs Collected (After Lien Execution) #3190		\$486.43	\$6,310.80	\$18,610.92

Add Line

Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$154,766.33	\$72,238.53	\$39,285.92

Total Credits

\$166,267.61

\$138,932.04

\$112,197.63



NORTH HAMPTON (345)

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

Susan

Buchanan

06/30/2015

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

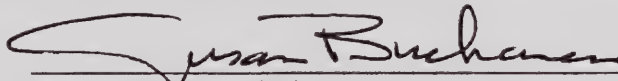
- Michelle Clark: [michelle.clark@dra.nh.gov](mailto:michelle.clark@dra.nh.gov)
- Jamie Dow: [jamie.dow@dra.nh.gov](mailto:jamie.dow@dra.nh.gov)
- Shelley Gerlarneau: [shelley.gerlarneau@dra.nh.gov](mailto:shelley.gerlarneau@dra.nh.gov)
- Stephanie Derosier: [stephanie.derosier@dra.nh.gov](mailto:stephanie.derosier@dra.nh.gov)

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

 6/30/15  
Preparer's Signature and Title



# ~ REPORT OF TOWN CLERK ~

## Report of the Town Clerk for Year Ending June 30, 2015

Cash	\$1,690,964.90	\$339,946.79
Dog License-Due State		\$2,257.50
Marriage-Due State		\$646.00
Death & Birth-Due State		\$11,491.65
Boat Registration-Town Fee		\$4,252.22
Boat Registration-Town Clerk Fee		\$895.00
E-Reg Mail Fee		\$169.50
UCC Filing		\$1,463.00
Filing Fees		\$5.00
Return Check Fee		\$300.00
Motor Vehicle Permits		\$1,237,504.54
Motor Vehicle Titles		\$2,346.00
Motor Vehicle Agent Fee		\$20,205.00
E-Reg Cart Fee		\$1,159.85
TC/TX Copies		\$36.00
Dog Licenses		\$4,849.50
Dog License Fines-\$25.00		\$725.00
Dog License Penalties-\$1.00		\$567.00
Marriage License Fee \$7.00		\$119.00
Death & Birth Certificate-Town		\$11,053.35
Other Licenses & Permits		\$26.00
Refund Check Fee		\$25.00
Dump Sticker		\$176.00
Beach Sticker		\$15,746.00
Transportation Tax		\$34,730.00
Grand Totals	\$1,690,694.50	\$1,690,694.90

Number of Motor Vehicles Registered	6949
Number of Dogs Licenses Issued	1072
Number of Marriage Licenses Issued	34

Respectfully Submitted  
Susan M Buchanan  
Town Clerk/Tax Collector

# TREASURER'S REPORT

**Town of North Hampton  
Treasurer's Report  
FY2015**

<u>Financial Institution</u>	<u>Title</u>	<u>Account Type</u>	<u>Beg. Balance</u>	<u>Deposits &amp; Interest</u>	<u>Withdrawals</u>	<u>End. Balan</u>
Citizens Bank	Town of North Hampton	Municipal Checking	\$ 2,645,654.45	\$ 28,348,163.70	\$ 27,275,463.83	\$ 3,718,35.
Optima Bank	Town of North Hampton	Public Funds Money Market	\$ -	\$ 725,052.40	\$ 625,000.00	\$ 100,05.
Citizens Bank	Asset Forfeiture Funds	Municipal Revenue	\$ 2,006.45	\$ 0.24	\$ -	\$ 2,00.
Citizens Bank	Information Technology CR	Municipal Revenue	\$ -	\$ 35,002.73	\$ -	\$ 35,00.
TD Bank	Town of North Hampton	Municipal Money Market	\$ 1,001,042.05	\$ 1,420.23	\$ 1,002,462.28	\$ -
Citizens Bank	Target Balance Account	Municipal Checking	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -
Citizens Bank	Investment Account	Municipal Concentration	\$ 83,383.47	\$ 4,152,651.44	\$ 100,000.00	\$ 4,136,03.
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ -	\$ 125,000.00	\$ -	\$ 125,00.
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ -	\$ 312,544.53	\$ -	\$ 312,54.
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ -	\$ 312,577.91	\$ -	\$ 312,57
Granite Bank	Town of North Hampton	Certificate of Deposit	\$ -	\$ 100,000.00	\$ -	\$ 100,00.
Citizens Bank	Can Do Sidewalk Kids Project	Municipal Revenue	\$ 2,749.07	\$ 0.24	\$ -	\$ 2,74.
Citizens Bank	North Hampton Heritage Commission	Municipal Revenue	\$ 4,019.88	\$ 839.40	\$ -	\$ 4,85.
Citizens Bank	Conservation Fund Capital Reserve #8	Municipal Revenue	\$ 15,845.10	\$ 17,011.94	\$ -	\$ 32,85
Citizens Bank	William Fowler Memorial Fund Little River Salt Marsh Conserv Fund	Interest Checking	\$ 202.24	\$ -	\$ -	\$ 20.
Citizens Bank	Little River Salt Marsh Restoration	Municipal Checking	\$ 7,954.08	\$ -	\$ -	\$ 7,95.
Citizens Bank	Conservation Commission	Municipal Revenue	\$ 4,301.43	\$ 0.47	\$ -	\$ 4,30



Centrix Bank	Conservation Commission	Certificate of Deposit	\$	214,035.54	\$	187.73	\$	214,223.27	\$	-
TD Bank	Conservation Commission	Certificate of Deposit	\$	139,139.52	\$	14.18	\$	139,153.70	\$	-
Centrix Bank	Fowler Fund	Certificate of Deposit	\$	34,322.01	\$	39.94	\$	34,361.95	\$	-
TD Bank	Conservation Commission	Certificate of Deposit	\$	98,818.08	\$	142.73	\$	10.92	\$	98,949.89
Citizens Bank	PEG Access Television Special Rev Fund	Municipal Revenue	\$	309,977.55	\$	16.47	\$	157,380.39	\$	152,613.63
Citizens Bank	Ambulance Fee Revolving Fund	Municipal Revenue	\$	-	\$	5,775.76	\$	-	\$	5,775.76
Citizens Bank	Fire Equipment & Apparatus Fund	Municipal Revenue	\$	-	\$	85,659.28	\$	-	\$	85,659.28
Citizens Bank	PB Applicant Engineering Fees	Municipal Revenue	\$	383.68	\$	12,596.15	\$	3,845.96	\$	9,133.87
Citizens Bank	Chris J Bolton Revoc Trust Planting Bond	Municipal Revenue	\$	5,135.50	\$	0.48	\$	-	\$	5,135.98
Citizens Bank	Paul Hobbs Gravel Bond Acct	Municipal Revenue	\$	916.42	\$	0.12	\$	-	\$	916.54
Citizens Bank	Imprint's Day School	Municipal Revenue	\$	1,451.43	\$	0.12	\$	-	\$	1,451.55
Citizens Bank	Stanley Knowles Gravel Bond Acct	Municipal Revenue	\$	4,812.61	\$	0.48	\$	-	\$	4,813.09
Citizens Bank	Maple Rd Rain Garden Surety	Municipal Revenue	\$	11,511.42	\$	1.09	\$	4,500.00	\$	7,012.51
Bank of America	Escrow Acct For Stanley W Knowles	Regular Savings	\$	1,010.63	\$	0.12	\$	-	\$	1,010.75
Citizens Bank	Ocean Breeze RV/Landscape	Municipal Revenue	\$	1,420.11	\$	1,420.12	\$	1,420.00	\$	1,420.23
Citizens Bank	Dietrich Ebert Landscaping Surety	Municipal Revenue	\$	-	\$	1,000.11	\$	-	\$	1,000.11
Citizens Bank	Lee/Carrier Surety	Municipal Revenue	\$	-	\$	4,000.34	\$	-	\$	4,000.34

## ~ EMPLOYEE EARNINGS ~ FY 2015 ~

Acres, Robert	Police	\$ 58,061.51
Adams III, William L.	Police	\$ 74,523.90
Apple, Paul L.	Town Administrator	\$ 89,937.27
Asquiith, Brendan H.	Police	\$ 12,809.20
Barnes, Jeffrey P.	Highway	\$ 56,657.61
Barvenik, John W.	Cemetery	\$ 2,015.00
Boothby, Hillary	Part Time Recreation	\$ 787.50
Bosworth, Glen S.	Building Inspector	\$ 15,080.00
Brandt, Jill F.	Supervisor of the Checklist	\$ 900.00
Buchanan, Scott	Highway - Recycling	\$ 3,134.40
Buchanan, Steven	Highway - Recycling	\$ 24,884.70
Buchanan, Susan M.	Town Clerk/Tax Collector	\$ 53,528.96
Chase, Jason H.	Fire - Call Fire Fighter	\$ 188.50
Chase, Wendy	Planning and Zoning Administrator	\$ 55,057.47
Chevalier, Colin J.	Fire	\$ 7,665.79
Chevalier, Kendall	Cemetery	\$ 17,885.00
Chimenti-Carmen, Matthew L.	Part Time Recreation	\$ 1,511.26
Clouthier, Eric J.	Fire - Call Fire Fighter	\$ 1,631.50
Cormier, Peter J.	Police	\$ 74,955.49
Cornwell, Ryan A.	Finance Director	\$ 61,161.06
Cote, Dennis P.	Fire	\$ 44,856.80
Cusano, Hope E.	Part Time Recreation	\$ 645.26
Davis, Edward	Cemetery	\$ 5,510.25
Demeritt, Peter M.	Part Time Recreation	\$ 3,090.00
Dewing, Barbara J.	Treasurer	\$ 6,400.08
Dougherty, Georgia A.	Deputy Town Clerk/Tax Collector	\$ 10,800.63
Facella, Janet L.	Administrative Assistant	\$ 66,417.70
Farrell, Kelsey A.	Part Time Recreation	\$ 3,720.00
Farrell, Mary E.	Part Time Recreation	\$ 1,756.00
Francis, Peter	Fire/Cemetery	\$ 105,921.46
Fredette, Charles	Fire	\$ 19,385.42
Gantz, Joyce	Town Clerk/Tax Collector Assistant	\$ 393.25
Gray, Shean	Fire	\$ 55,688.87
Greene, Matthew K.	Fire	\$ 35,729.85
Hart, Walker J.	Part Time Recreation	\$ 1,753.44
Henry, Stephen S.	Fire	\$ 79,918.76
Hiltunen, Gail	Supervisor of the Checklist	\$ 900.00
Hoxie, Jon E.	Highway	\$ 54,492.42
Hubbard, John	Highway	\$ 74,562.52
Hutchings, Bradley	Fire	\$ 76,832.35
Janvrin, Anthony J.	Highway - Brush/Recycling	\$ 582.00
Janvrin, Richard C.	Highway - Recycling	\$ 13,046.00



Janvrin, Steven J.	Police	\$ 72,747.94
Johnson, Asa D.	Police	\$ 65,000.22
Jurta, James M.	Fire	\$ 61,152.56
Kelley, Kevin C.	Code Enforcement	\$ 64,411.46
Kenny, Anne M.	Bookkeeper	\$ 2,210.00
Knight, Brianna	Part Time Recreation	\$ 18.75
Kottage, Brandon M.	Bookkeeper	\$ 8,545.00
Lajoie, Jason M.	Fire	\$ 76,663.65
Lawlor, Abigail S.	Part Time Recreation	\$ 821.08
Lawlor, Emma J.	Part Time Recreation	\$ 850.08
LeBlanc, Stephanie J.	Part Time Recreation	\$ 840.00
Lee, Patricia	Deputy Town Clerk/Tax Collector	\$ 15,238.78
Lockhart, Kristin A.	Part Time Recreation	\$ 813.75
Maddocks, Michael E.	Police	\$ 81,660.80
Mascioli, James D.	Police	\$ 22,832.00
Miehle, Jessica L.	Police	\$ 53,492.24
Miller, Hope E.	Supervisor of the Checklist	\$ 900.00
Mooney, Richard A.	Student Fellowship	\$ 1,258.13
Morin, Michael W.	Fire	\$ 13,624.83
Mumford, Derek A.	Part Time Recreation	\$ 97.50
Nadeau, Arthur A.	Cemetery	\$ 3,231.75
O'Brien, Kathleen P.	Police	\$ 1,077.60
O'Hara, James M.	Recreation Director	\$ 44,081.42
Page, Brian P.	Director of Public Safety	\$ 99,009.75
Parent, Jeremy J.	Fire	\$ 64,766.99
Pike, Justin T.	Highway - Recycling	\$ 2,501.25
Puglisi, Angelo C.	Fire	\$ 68,612.29
Renfro, Naethan J.	Highway - Brush/Recycling	\$ 837.50
Russell, James M.	Police	\$ 95,026.62
Saal, Cassidy R.	Part Time Recreation	\$ 937.15
Saal, Haley	Part Time Recreation	\$ 822.89
Savastano, John	Television/Channel 22	\$ 43,242.00
Stokel, Joshua E.	Police	\$ 99,077.60
Taber, Lee William	Fire	\$ 63,855.30
Tavitian, Martin B.	Fire	\$ 70,285.85
Tully, Michael J.	Fire	\$ 86,986.16
Turcotte, Romeo L.	Highway	\$ 62,359.69
Von Ahn, Lydia I.	Part Time Recreation	\$ 292.50
Walzak, Emily M.	Part Time Recreation	\$ 1,747.64
Whitten, Megan S.	Part Time Recreation	\$ 1,509.82
Willett, Kyle R.	Police	\$ 59,317.60

\$ 2,687,537.32

# ~ TRUSTEES REPORT OF TRUST FUNDS ~

Trustees Report of Trust Funds Yr 2015

NAME OF FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS	EXPENDED	ENDING BALANCE	BEG. BALANCE	INCOME	EXPENDED	ENDING BALANCE	BALANCE OF PRINC. & INC.
	PRINCIPAL										
Accrued Benefit Liab	Accrued ben. Lib.	TD Bank	28297.40		23350.49	4946.91	15689.19	34.56		15723.69	20670.66
Bandstand Fund	Maintenance	TD Bank	67900.00		1201.53	66698.47	33204.93	148.74		33353.67	100052.14
Capital Res #1	Town Bldg. Maint.	TD Bank	109266.84		2480.00	106786.84	5177.33	167.06		5344.39	112131.23
Capital Res #2	Library Bldg	TD Bank	250000.00			250000.00	12466.11	391.37		12857.48	262857.48
Capital Res. #3	Tennis Courts	TD Bank	14686.08			14686.08	17549.52	48.97		17598.49	32284.57
Capital Res.#4	Fire Dept.	TD Bank	215762.95		162515.66	53247.29	64566.50	175.95		64742.45	117989.74
Capital Res. #7	Mosquito Cont.	TD Bank	165932.00		121550.00	44382.00	10529.92	82.42		10612.34	54994.34
Capital Res. #8	Road Rec.	TD Bank	0			0.00	16.90	0.02		16.92	16.92
Capital Res. #9	Town Bldg.	TD Bank	173514.37		41287.00	132227.37	23577.55	232.66		23810.21	156037.58
Capital Res. #11	Coakley	TD Bank	191038.92		4469.30	186569.62	91392.12	414.57		91806.69	278376.31
Capital Res. #12	Doc. Management	TD Bank	38715.40			38715.40	2777.18	61.27		2838.45	41553.85
Capital Res. #13	Expansion Fund	TD Bank	130.00			130.00	149.71	0.43		150.14	280.14
Capital Res. #14	Health Stab. Fund	TD Bank	90445.05			90445.05	509.87	135.35		645.22	91090.27
Capital Res. #15	Earned set.	TD Bank	20167.94			20167.94	88.24	30.02		118.26	20286.20
Capital Res. #16	Paramedic Training	TD Bank	24000.00			24000.00	133.46	35.91		169.37	24169.37
Capital Res. #17	Revaluation	TD Bank	46676.15		8796.15	37880.00	324.31	57.03		381.34	38261.34
Capital Res. #18	Municipal Trans. Tax	TD Bank	38925.00	18185.00		57110.00	84.91	85.37		170.28	57280.28
Centennial Hall Fund	School District	TD Bank	5000.00			5000.00		7.60	7.60		5000.00
Flag Pole Fund	Maintenance	TD Bank	1863.61			1863.61	825.53	4.08		829.61	2693.22
George Moore Candy Fd.	Memorial Day Candy	TD Bank	868.00			868.00	326.53	1.81		328.34	1196.34
Hobbs Special Fund	Clock & Gardens	TD Bank	28393.90		1900.00	26493.90	7487.02	50.37		7537.39	34031.29
E. Marston	Library Fund	TD Bank	500.00			500.00		0.52	0.52		500.00
O. Brown	Library Fund	TD Bank	500.00			500.00		0.52	0.52		500.00
Norton Library Fd.	Library Fund	TD Bank	2000.00			2000.00		3.52	3.52		2000.00
Little Boars Head Fund	Improvements	TD Bank	28000.00			28000.00	142.86	41.75		184.61	28184.61
NH School Health Ins. Fd.	Health Ins.	TD Bank	90000.00			90000.00	373.91	132.90		506.81	90506.81
NH School Bldg. Main. Fd.	Bldg. Mnt.	TD Bank	27564.28	50000.00	20300.00	57264.28	7464.31	99.61		7563.92	64828.20
Mary Frye Frost	Poor funds	TD Bank	525.00			525.00	52.11	0.85		52.96	577.96
Thomas Shaw	poor Funds	TD Bank	490.18			490.18	34.00	0.81		34.81	524.99
NH School Spec. Ed Fd	Spec. Ed	TD Bank	56425.00	50000.00		106425.00	245.96	135.87		381.83	106806.83
NH School Tech Fund				15000.00		15000.00		15.17		15.17	15015.17
NH School Energy Fund				25000.00		25000.00		25.29		25.29	25025.29
TOTAL			1717588.07	158185.00	387850.13	1487922.94	295189.98	2622.37	12.16	297800.80	1785723.74



# REPORT OF CEMETERY TRUSTEES

## TRUSTEES REPORT OF PRINCIPAL TOWN CEMETERIES July 1, 2014 - June 30, 2015

Balance of Principal July 1, 1, 2014					395750.37
<b>RECEIPTS</b>					
Sale of Burial Lots					4907.00
Balance					400657.37
<b>EXPENDED</b>					
Sale of Burial lots paid to town					7.00
Balance					7.00
Balance of Principal June 30, 2015					400650.37

## TRUSTEES REPORT OF INCOME TOWN CEMETERIES July 1, 2014 - June 30, 2015

<b>RECEIPTS</b>					
Balance July 1, 2014			283.53		
Interest General Maintenance			471.99		
Cemetery Interest			73.77		
Sale of Burial Lots			7.00		
				836.29	
<b>EXPENDED</b>					
Flowers(perp. Care)			4.99		
Sale Burial Lots			7.00		
				11.99	
<b>BALANCE JUNE 30, 2015</b>					<b>824.30</b>

## ~ REPORT OF THE PLANNING BOARD ~

The North Hampton Planning Board had a relatively quiet year, with only 16 new cases of business.

Planning Board cases were broken down into several categories:

- 8 site plan reviews, 6 of which were approved, one that was withdrawn, and one that is still pending.
- 3 Lot Line Adjustments, all of which were approved.
- 2 Conditional Use Permits, one for wetland setbacks and one for work force housing.
- 1 Change of Use, which was withdrawn.
- 2 Preliminary consultations.

Some of the projects approved by the Town include the following:

- Paving the Hampton Airfield.
- Redevelopment of a lot on Fern Road which included 5 Work Force housing units, a mixed use storage facility with an apartment, and a single family home. This application was possible due to the Town's addition of a Work Force housing ordinance.
- Addition of outdoor seating at the Barley House.
- Redevelopment of a lot on the Rye / North Hampton Border on Lafayette Road including retail and office space.
- A yet to be approved application for a 2 acre Solar Garden and Solar Array.

Each month, the Planning Board meets to address existing deficiencies observed in our existing zoning ordinances, site plan review applications, and subdivision applications. This year, the Board reviewed permitted signs, commercial equestrian stables, commercial green houses, accessory structure size and placements, non-conforming uses, village zoning concepts, and accessory apartments. Additionally, the Board worked to clarify that the Town zoning ordinance does not apply to the Little Boar's Head Village District. The Village was granted its own zoning authority by the NH Legislature in 1937. The Board is proposing to add such a statement to the purpose section of the zoning ordinance. The Board also worked to create a community survey.

Through careful examination, the Board is proposing to:

- remove riding stables and greenhouses from special exception review requirement by the Zoning Board of Adjustment,
- add a definition for commercial equestrian stable to the zoning ordinance,
- require special exception from the Zoning Board of Adjustment for commercial equestrian stables.

The Board is also proposing a change to the definition for Non-Conforming Use by striking a number of words in the existing definition. This proposal should eliminate the need for applicants, in some situations, to seek a variance from the Zoning Board of Adjustment.

Respectfully submitted,  
Shep Kroner



# ~ REPORT OF THE WATER COMMISSION ~

## Commissioners

Henry Fuller, Co-Chairman  
Bob Landman, Co-Chairman  
Tim Harned, Secretary  
Richard Bettcher  
Jim Maggiore, Select Board Rep

The NHWC works on behalf of the community to safe-guard its water resources, hold down the cost of service, and resolve the Townspeople's issues with the water delivery service offered by the Aquarion Water Company in Hampton, NH.

Aquarion provides water to approximately 70% of the Town residents as well as Rye Beach and Hampton. This equates to about 25,000 people who obtain their water service from Aquarion. The Town is a very large customer; its Town offices, the North Hampton School and the water hydrants are served by the company. The company was founded in 1907, initially serving the Hampton Beach Precinct. There are over 105 miles of water mains and 368 hydrants in the three towns. Aquarion continues to search long term (by 2020-2025) for new water sources. Aquarion still considers desalination as not being a cost effective alternative for a new water source due to the high capital investment needed for implementation.

As the integrity of public water supplies has been an issue in the national news recently, (e.g. Flint, Michigan) Aquarion in 2015 reports that its analysis of 372 water quality samples showed that it meets all bacteriological, chemical and radiological safe drinking water standards.

The NHWC continues to participate in the ongoing NH Public Utilities Commission's (PUC) review of Aquarion's annual proposed Water Infrastructure and Conservation Adjustment (WICA) projects. Under the WICA program, Aquarion has replaced 13,826 feet (2.62 miles) of water main, as well as service lines, hydrants and related infrastructure since 2010. These projects enhance water distribution system reliability and bring up to a more sustainable rate the replacement of mains, services and hydrants. The NHWC supports the WICA capital investment program as an effective means of reinvesting in infrastructure and supporting water conservation. The company reports that the WICA surcharge of 1.45% beginning January, 2016 will enable the company to delay its next rate increase filing for at least 2 – 3 years.

Based upon an agreement with the NH PUC, with input from the NHWC, Aquarion is passing along a 4% refund to customers in the form of a rate decrease beginning January 1, 2015. This 4% rate decrease will also be in effect in 2016 and 2017.

Aquarion expects to implement monthly meter reading and billing in May, 2016, with the result that water customers will get more timely feedback on their water usage than is available under the historic practice of quarterly water billings. The NHWC has pushed for monthly billing and believes customers will benefit from this new billing practice.

Public documents related to the WICA programs are available for review at the Town's website.

Respectfully submitted

Bob Landman, Co-Chair  
North Hampton Water Commission

The Town of North Hampton Water Commission (NHWC) was formed in 1957 by town vote. The Commission was charged with certain watchdog duties and responsibilities, including:

- ♦ Supervision of extensions/improvements to the corporately-owned water system;
- ♦ Planning for improvements/extensions/alterations to said water system;
- ♦ Studying the water system and preparing long-range and comprehensive programs and methods of financing improvements/alterations/extensions in order to "insure that, in due time, all major and worthy areas of the aforesaid Town will receive adequate fire protection by virtue of an organized and properly conducted municipal water system"; and

To conduct any other business, investigations or work related to the aforesaid system whether mentioned herein or not upon authorization by the vote of the legal voters of said Town in annual or especially-convened Town Meetings.



## ~ REPORT OF THE ZONING BOARD OF ADJUSTMENT ~

At the Town elections held on March 10, 2015, Mark Janos was elected to serve as a Primary Member on the Zoning Board of Adjustment.

On March 24, 2015 the ZBA held its annual organizational meeting and David Buber was re-elected Chair for another one year term. Phelps Fullerton was also re-elected as Vice Chair for a one year term and Wendy Chase was re-elected as Recording Secretary.

Calendar year 2015 proved to be quite different than the prior calendar year having a much lighter work load for the ZBA. Only seven (7) cases were adjudicated by the Board; six (6) Public Hearings were held; and one (1) Public Meeting, which was a "work session" for Board Members.

Of the seven (7) cases heard, two involved Appeals of an Administrative Official – one involving the Planning Board and the other involving the Building Inspector. Both Appeals were filed by the same applicant; both Appeals were denied by the Zoning Board; and both cases were subsequently appealed to Superior Court and have been in various stages of litigation since last February.

The remaining five (5) cases consisted of two (2) requests for Special Exceptions. Both were approved, one with special conditions.

Two (2) requests for Variances were submitted, both were approved, one with special conditions.

In the fifth case, a Variance Request and Appeal of an Administrative Official was submitted for Board consideration regarding Case #2015:05. If the Variance Request and the Administrative Appeal were approved for this application, it would have allowed a charitable gaming establishment be permitted to operate in the IB/R District. Upon completion of the applicant's presentation at a Public Hearing held in May, the Board decided it needed further information from the applicant and voted to continue the case to the following month. The next day the applicant decided to withdraw his application.

Additional work conducted by the Board during 2015 was a "cover-to-cover" review of the ZBA's "Rules of Procedure". Numerous changes and revisions were made to it and at a Public Meeting held on September 22, 2015 the Board voted unanimously to amend the "Rules" with an effective date of October 1, 2015.

Also during that meeting, Vice Chair Fullerton presented to the Board a significant number of proposals he had drafted regarding suggested changes to the Zoning Ordinance. The intent was to review his work with our Board first and then have a joint meeting with the Planning Board. Unfortunately, that meeting was unable to be scheduled in 2015 but should occur sometime during calendar year 2016.

We ended the year saying good-bye to our long-time Zoning Administrator and Recording Secretary, Wendy Chase. A note of special thanks goes out to Wendy for all of her hard work over the years making our jobs that much easier and efficient. She will be sorely missed and we wish her the best in her new position with the town of Newmarket.

Current Members serving out the 2015 calendar year on the North Hampton Zoning Board of Adjustment are:

Elected Primary Members: David Buber, Chair; Phelps Fullerton, Vice-Chair; George Lagassa, Charles Gordon, and newly elected member Mark Janos.

Alternate Board Members: Dennis Williams, Jonathan Pinnette, and Robin Reid.

Respectfully submitted,

David B. Buber, Chair

## ~ REPORT OF THE BANDSTAND OPERATING COMMITTEE ~

2015 marked the 20th summer of concerts in North Hampton. We wanted to make our 20<sup>th</sup> anniversary very special so we opened our season with a great Jimmy Buffett Beach Party Band, leis for everyone and several anniversary cakes. We were blessed with a beautiful summer evening. Great way to start what became one of our most successful seasons.

From the very first concert we have been fortunate to have the members of St. James Masonic Lodge selling hot dogs, beans, chips and drinks. Winnicummet Rebekah Lodge #26, Hampton provided the desserts. 10% of the net earnings raised by these groups are donated to the bandstand committee to help fund the summer concerts. The bandstand committee is pleased to be able to provide the venue for these worthwhile organizations.

We love to see all the families come out and enjoy the summer evenings. We hope you will join them this summer. Just bring your blanket or lawn chairs, picnic if you wish or buy from our vendors. What could be nicer on a beautiful summer evening in North Hampton?

As many of you know The Friends of the North Hampton Bandstand Inc., a non-profit organization, had the bandstand built in 1996. The goal of the organization was to build a bandstand so the community could enjoy musical performances and have a place to come together with friends and neighbors. This was done and the "Friends" pay all expenses for the entertainment and maintenance of the bandstand. There are NO tax dollars spent on the bandstand and the entertainment provided.

We do send out fund raising letters to support our concerts and during the intermission we "pass the bucket". If you would like to make a contribution and be recognized in our programs, mail your contribution to the Friends of the North Hampton Bandstand, Inc., PO Box 3, 03862.

December 6th was the annual lighting of the Christmas tree and singing of carols. Centennial Hall joins us in this annual tradition by providing the carolers with a warm place following the tree lighting and caroling. This year the after-party was catered by the Old Salt. The Hall was beautifully decorated and very festive! A very good time was had by all. As always, the Hampton Lions Club Members was on hand giving candy canes to the children. Again this year we were pleased to have the North Hampton 4<sup>th</sup> graders lead us in the caroling directed by Mr. Daniel Singer. It was wonderful having these young children and their families participate. We would like to thank everyone for helping us with this festive event.

If you have suggestions for the bandstand committee, please do not hesitate to contact anyone of us. We would like to hear from you. We also could use volunteers in the spring and fall with cleanup, planting of flowers, etc.

Respectfully submitted,

Delores Chase, Chairperson  
Committee Members Kendall Chevalier, Kathleen Kilgore  
and Deb Kroner



## **~ REPORT OF CONSERVATION COMMISSION ~**

Pursuant to RSA Section 36-A:2, included below is the Annual Report of the North Hampton Conservation Commission for 2015. Highlighted are some of the achievements made by the Commission as well as the challenges ahead of us.

### **Inventory of Conservation Land**

Our Town currently has 1,681 acres of land in conservation or about 18% of the Town's total land area. This land includes 115 parcels, mostly concentrated in the Winnicut River Watershed and the Little River Salt Marsh. There were no additions to the inventory of conservation parcels in 2015. We therefore welcome opportunities for land to be placed into conservation through private donations of property or conservation easements. An updated map showing North Hampton conservation parcels and a spreadsheet of parcels described below, are on the Town web site for review. Also, numerous studies show that, for several reasons, property values increase for land abutting most conservation parcels.

### **Initiated the Sub-Committee on Easements**

The Commission established a new Subcommittee on Easements in 2015 to review easements and deeds and to implement procedures for monitoring of current conservation parcels. The Sub-Committee also updated the inventory of North Hampton conservation parcels. This included a review of the stewardship status of parcels for both the easements and deed restrictions held by third party land trusts and by the Town. The Sub-Committee then assigned priorities to those parcels needing additional protections in the conservation deed restrictions, particularly for parcels held by the Commission on behalf of the Town. Specific protective provisions were drafted to add to deed amendments of those parcels.

The results of these efforts include a work-in-progress spreadsheet, listed by Town tax map and lot numbers, with further summaries such as ownership, easement protections, acreage and designated stewardships. The Sub-committee is also developing a plan for ongoing monitoring and inspections of conservation parcels and a report form was developed to list on-site results of monitoring site inspections.

### **Wetlands Maps Updates**

The Commission also evaluated the effectiveness of the varying wetlands maps showing conflicting information of wetlands boundaries. Working with the Rockingham Planning Commission and the Planning Board, we identified some of the disparities in the available wetlands maps. The Planning Board also reviewed several wetlands maps differences and selected a map recommended by the Rockingham Planning Commission as a standard for guidance of wetlands boundaries. Ultimately, it became apparent that the most accurate method for determining wetlands boundaries is by conducting wetlands delineations by certified wetlands scientists.

### **Improvement of our Rivers' Water Quality**

In 2015, we continued our efforts to mitigate continued deterioration of the Little River and testing results showed some improvements in the river's water quality. To aid us in that effort, the Commission completed a \$30,000 grant project from DES in October to improve areas with concentrated surface water runoff into the watershed. Three watershed protection projects were completed for mitigating surface water runoff into the Little River watershed, with help from the Town Public Works staff. The projects included a new stone-lined swale along North Road to control runoff into the headwaters of the river, the placement of a headwall at the Little River culvert on Woodland Road and shrub plantings around the wall to detain runoff. Overall, we are encouraged by the results of our efforts over the past six years towards achieving our goal of restoring the water quality in the Little River and the North Hampton Beach.

Testing of the Winnicut River indicated continued poor water quality, primarily from lack of dissolved oxygen and surface water runoff contamination.



## **Membership of NHACC and Seacoast Roundtable**

We continued our memberships with the New Hampshire Association of Conservation Commissions and the Seacoast Roundtable of Conservation Commissions. We work with both of these organizations on matters of mutual interest among State and Regional Commissions.

We are also part of the Winnicut River Watershed Coalition, with the Towns of Greenland and Stratham, to conduct parallel efforts for testing, monitoring, and mitigating pollution in the Winnicut. The Watershed Coalition was supported by the NH Rivers Council to submit a proposal in September for a grant from DES for developing a Winnicut watershed management plan. The grant is pending as of the date of this report.

## **Cooperative Efforts with Town Boards and Land Use Reports**

The Commission continues to make recommendations to the Planning and Zoning Boards on matters impacting wetlands and water quality. When necessary, we engage the Rockingham County Conservation District for expert wetlands and soils scientist testimony on the potential impact of commercial and residential development of lands near or in wetlands and wetlands buffers.

## **Conservation Parcels Improvements**

We continue to conduct conservation land monitoring programs to ensure the protection of conservation parcels. Our use of third party easement-holding trusts and their expertise has proven highly valuable in monitoring some of the larger parcels in conservation.

In 2015, we also cleared and upgraded several hiking trails and access walkways on conservation parcels for passive recreational uses by residents. The list, maps and summary descriptions of several of these parcels are available on the Town web page.

In addition, a new Eagle Scout project was approved in November and completed by Eagle Candidate Ryan Rainsford. The project included the procurement and installation of 18 White Pine and Spruce trees on the western boundary of the Marston Farm parcel, parallel to Interstate 95. This conservation parcel is also the site of the North Hampton Community Gardens on Exeter Road across from Dearborn Park.

## **Legal Matters**

As the Stewards of Conservation land subject to easements to the Town, the Conservation Commission has a fiduciary obligation to enforce the terms and conditions of conservation easements and to enact enforcement actions when an easement has been deemed by the Commission to have been violated. In 2015, we deliberated on one easement and determined that it was not violated. This decision was supported by a review by the NH Attorney General's office. We also implemented several Attorney General Office recommendations for establishing procedural policies for conservation easement violations reviews.

It was of concern to us that for legal and financial resources limitations, several of the local land trusts have decided to decline stewardships of prospective conservation easements, thereby shifting future stewardship responsibilities to the Town and subsequently to the Commission. It was our hope for third-party land trusts to hold easements so we could rely on their collective professional oversight and stewardship of conservation land. As a result, we are now carefully assessing provisions of draft easement agreements to confirm that they are clearly defined to ensure that we can meet our fiduciary responsibilities.

Finally, on December 29, 2015, the new bipartisan tax law was passed by Congress whereby taxpayers wishing to place their properties in Conservation can take a charitable contribution deduction for qualified conservation purposes indefinitely. Among its provisions were the preservation of open space, including farmland and forest space for scenic public enjoyment and benefit, the preservation of land for outdoor recreational and educational uses and the protection of natural habitats of fish, wildlife or plants.

**Acknowledgments**

On behalf of the Conservation Commission, we thank the residents of North Hampton for your continued support and confidence in our efforts to acquire, preserve and protect conservation land, to reduce taxes and to preserve the rural and historic character of our Town. We also wish to thank John Hubbard and his Public Works staff for their assistance on our projects; to the ZBA and Planning Board for elevating the public interest priority in deliberating conservation matters; to Lee Brooks, Peter Robie and Rick and Sally Bruce-Stoklosa for their dedication and contributions to the Commission; to Beverly Moore for taking meeting minutes and to the Town employee staff for assisting us on our many requests.

We look forward to our future efforts to preserve and protect Conservation land in 2016. Thank you for your continued support

**Respectfully submitted by the Conservation Commission,**

Chris Ganotis, Chairman  
Lisa Wilson Vice Chair  
Kathy Grant  
Russell Jeppesen  
Philip Thayer  
Andy Vorkink, Chair, Subcommittee on Easements

Alternates: Brian Chevalier and Anita Pounder  
*January 7, 2016*



# REPORT OF NORTH HAMPTON HERITAGE COMMISSION

## Major Activities

In addition to the regular activities performed by the Heritage Commission; Demolition Review, Discretionary Preservation Easements, Survey of Historic Resources and pursuing Grants were in the forefront.

## Demolition Review

With the passage of the Demolition Review Ordinance in March 2014, the Heritage Commission has reviewed four applications for demolition. The applications were all very straightforward and did not require a Public Hearing. The process developed by the Heritage Commission for review worked well and was easily executed.

Questions were however raised concerning the potential for a demolition permit application for a property in Little Boar's Head. A joint meeting was held with the LBH Heritage Commission in July 2014. As the District was working on creating its own zoning ordinances, the Heritage Commission provided LBH with all the information, policy and procedures utilized by the Demo Review Subcommittee. We also provided a spreadsheet of properties listed in the Vision Appraisal database as fifty years old or older. LBH was working toward creating an ordinance identical to the one adopted by the town in March 2014.

## Discretionary Preservation Easements

In 2002, the State of New Hampshire enacted State law(RSA 79-D), which created a means to encourage preservation of old New Hampshire barns and other agricultural buildings. The law grants owners specific tax relief for maintaining and repairing their barns as well as assurance that their assessments will not be increased as a result of this maintenance. If the preservation easement is granted by the town, it remains in effect for 10 years as long as the owner continues to maintain the structure(s). The incentive is tax relief in the form of a reduction of the structure's full assessed value. Applications are due by April 15.

In August 2014 the Select Board requested the Heritage Commission review four applications to determine eligibility for the easements. The Select Board also asked for input about policies and procedures to put in place going forward relating to new applications, on-going monitoring and the ten year renewals. The town, in 2003, did not have a procedure in place for processing and monitoring the applications in a timely manner, as a result the current applications were in need of expedited process.

In November 2014 a joint meeting was held with LBH Heritage Commission. Beverly Thomas of the New Hampshire Preservation Alliance gave a presentation describing the Discretionary Barn Easement Program. The NHPA provides information on its website, offers programs and workshops, and runs an historic barn assessment grant program. In addition to the LBH Heritage Commission, also present were Town Assessing Agents and a Select Board member.

Over the next several months, the Select Board and Heritage Commission worked to establish a process to handle Discretionary Barn Easements including a joint work session with the Select Board on February 17, 2015. In May 2015, the town received two new applications for preservation easements. Because of all the planning done over the previous months, the process went forward in an orderly timely manner.

## Historic Resources Survey

A major focus of any Heritage Commission is developing a record of the historic properties, locations and sites within the town. This is also one of the most difficult and frustrating undertakings. The Commission had tried to accomplish this using a group of volunteers. The amount of time and energy needed to accomplish this task is overwhelming. To that end, we discussed a plan for a town-wide survey of historic buildings by tax map number. We acquired the tax maps in an electronic format. The decision was made to color code the maps using several categories dating from the 1600's to 1974 and provide a key to the color code. Casey Maggiore volunteered to do the work. The Rockingham Planning Commission produced two large color coded maps with a key to the Heritage Commission. One map is displayed in the Stone Building, the other in the Town Offices. This is a very graphic way of viewing the development of the town over time. The number and location of all buildings 50 years old or older are also visible. An actual town wide survey by an historic preservation professional is the next step.

The New Hampshire Division of Historic Resources advertised a federally funded (FEMA) Pre-Disaster Planning Grant. Town wide inventories of historic resources was among the eligible projects. Given the outcome of the mapping project,



this was the ideal next step. A grant application in the amount of \$14,500 was prepared. The amount of \$13,000 is applied to the town wide survey of historic resources to be done by our consultant, Lisa Mausolf an Architectural Historian. Her work will entail archival research and field work. The survey will include cemeteries as well as wetlands and how they have changed over time. The remaining \$1,500 is to compensate Rockingham Planning Commission for mapping. The grant application was successful and the project will start in January 2016.

**Megaethoscope and Photographic Prints**

Efforts continued to find a source to fund restoration of eight of the fourteen rare photographic albumen prints discovered in the Spring of 2014 in the attic of the Stone Building. The decision was made to apply to the New Hampshire State Council on the Arts. A grant in the amount of \$9,640.00 was successful. The work will be done by the Northeast Document Conservation Center. We will also have the images digitized showing the three lighting effects. The Megaethoscope remains in need of restoration. We are searching for a craftsman capable of restoring the equipment as well as crafting a stand to hold the piece. We are also exploring sources for funding the work. Once these actions are completed, there will be a public presentation and viewing of the equipment and slides. We have a rare and historic opportunity. Very few slides or Megaethoscopes exist today.

**Acknowledgments**

The Heritage Commission would like to thank all the individuals, organizations, Town Boards, Commissions and Departments who have supported our efforts this past year. We would also like to thank Tibbie Field for her years of service as an Alternate Commissioner. We thank Vicki Jones for taking Tibbie's place and for writing the FEMA Pre-Disaster Planning Grant and Cynthia Swank for writing the New Hampshire State Council on the Arts Grant. A special thanks to Casey Maggiore for color coding and organizing the tax maps.

**Respectfully submitted on behalf of the Heritage Commission**

**Donna Etela, Chair**

Cynthia Swank, Secretary  
Jane Currivan, Treasurer  
Paul Cuetara, Commissioner  
Jane Robie, Commissioner  
Jim Maggiore, Select board Representative

Carolyn Brooks, Alternate  
Jeff Hillier, Alternate  
Vicki Jones, Alternate  
Nancy Monaghan, Planning Board Representative

## ~ REPORT OF THE AGRICULTURE COMMISSION ~

2015-16 is a transitional year for the Agriculture Commission. Two members retired and we are seeking others in the community who would have an interest in being involved with the community garden, greenhouse growing, or other aspects of agriculture.

The commission met six times in 2015, has a budget to meet the needs of the community garden, public outreach, and some activities to promote agricultural endeavors and education

Another aspect of the commission has been to provide information to the planning board on the two Conditional Use permits for agriculture, to perform Best Management Practices review for the planning board, and to offer input on changes to the ordinance regarding riding stables and greenhouses, agricultural structures, and signage promoting sale of agricultural products.

The community garden has become underutilized and needs someone to oversee and promote its potential. The soils are excellent, a rototiller is available, water is available, framework for hoop houses are standing and could be made ready for early seed starting and late fall growing. We hope 2016-17 will bring a positive transition for the commission.

Respectfully submitted,  
Cynthia Jenkins

## ~ REPORT OF THE ENERGY COMMITTEE ~

In April 2014 two North Hampton Energy Committee (NHEC) members attended a Local Energy Solutions conference that was held at the Winnisquam Regional High School in Tilton, a few miles north of Concord, NH. There were over 250 people from municipalities across New Hampshire with a common goal; learning ways to reduce energy consumption. Sounds like a good idea right? In fact it's such a good idea that there have been over 90 local energy committees created across NH within the past 7 years.

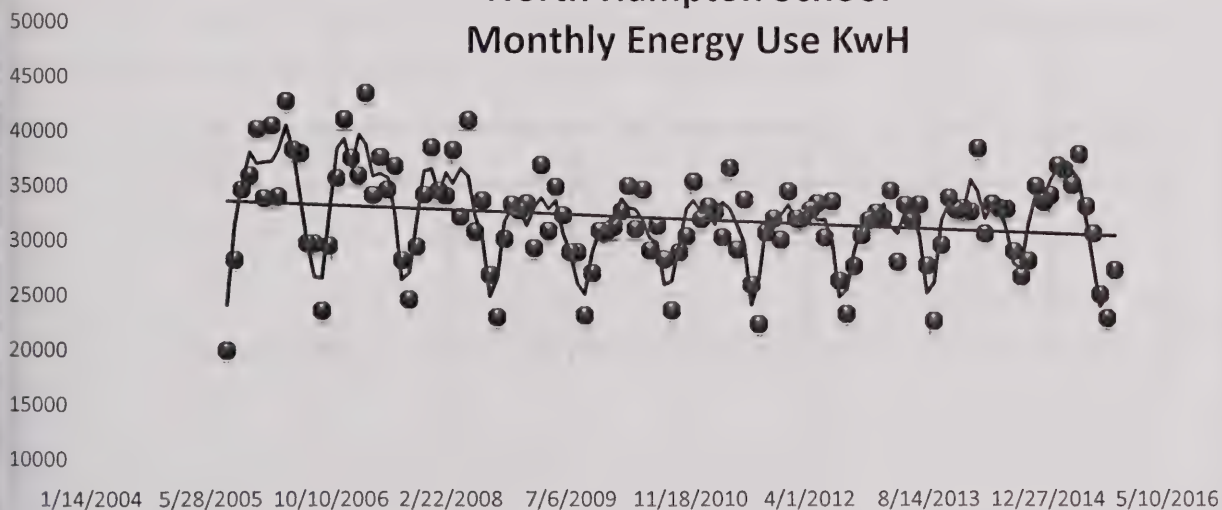
I was amazed to find out how successful some towns are at implementing energy savings measures across the board. Local energy committees are coordinating their efforts with their schools, police and fire departments, libraries, public works departments, recycling centers and town offices. The collaboration and support they have received on numerous projects was both enthusiastic and inspiring. Projects that will reduce energy consumption and have long term positive impacts on their municipal budget and the environment.

The NHEC also teamed up with our neighboring towns of Rye and New Castle to host a "Button Up NH" energy seminar held at the Rye public library. The event was a huge success with over 35 local residents coming out for the free home energy workshop. The two hour workshop focused on tips for do-it-yourself projects, and participants gained a better understanding of building science and learned how to maximize energy savings at home. The workshop was presented by a Building Performance Institute (BPI) certified energy professional.

This year energy committee members did another walk through of the Tax Collectors building, and the "Old Town Hall". This was a follow up to the audit of the facilities done back in 2009 which can be found on the town's web site. A new HVAC system was installed in the tax collectors building which is likely to reduce energy costs for that building. The committee has requested energy data from the Town and once supplied we can compare before and after to see the savings.

The committee continues to collect and enter all energy data for the North Hampton School into the Portfolio Manager Database.. Thanks to SAU21 for the prompt delivery of annual energy numbers for us to compile. The graph below shows monthly electricity consumption (KwH) for the school since 2005. The trend continues to drop, and shows the schools commitment to implementing energy saving strategies.

**North Hampton School  
Monthly Energy Use KwH**





We are also researching replacing the blinking yellow lights down at the beach with solar powered LED signs. The town currently pays for two electricity meters that power these pedestrian warning signs that operate 365 days a year. Solar powered LED signs can be programmed to be turned off in the winter months, and require no electrical hook-ups. Next time you drive through Newmarket or Durham check out these great pedestrian warning lights.

An energy display has been set up in the library with books and reference materials for residents. The display includes a hands on demonstration comparing the energy consumption of various light bulbs, like CFL, LED, and incandescent. There are KillAWatt meters and infrared thermometers available for check out as well. So please come to the library and take some of these tools home and be your own energy detective.

We can all conserve and minimize our impact on the environment through knowledge and constant vigilance. Individually we should set a goal to reduce our energy consumption at home, at work, in our businesses, and in our town and community.

If you have ideas on how we can accomplish this please feel free to stop by one of our meetings and get involved. We need volunteers! Meetings are held the 2ndThursday of each month, at 7:00 PM in the New Hampshire Room at the North Hampton Public Library.

Respectfully submitted for the North Hampton Energy Committee by,

Peter Philbrook, Chair

Members: Dietrich Ebert, Scott Williams

## ~ REPORT OF THE CAPITAL IMPROVEMENTS PLAN COMMITTEE ~

The Capital Improvements Plan [CIP] Committee met through the summer of 2014 to produce its report and recommendations to the Select Board and Budget Committee in time for the FY 2016 (July 1, 2015-June 30, 2016) budget preparation effort. The entire report outlines capital items and costs anticipated for the next six (6) years.

The proposed Town Campus plan remained a major focus and first priority on the CIP Committee's list. The CIP Report, available on the town website, describes the history of municipal facilities planning, now into its fifteenth year. Attachments to the report contain the recent studies completed in 2014.

The Committee also asked for estimates for the repairs that must be done to current facilities if the campus is not approved in a timely manner. Those projects totaling \$758,724 over the next three years are merely "band-aids" needed to address business/regulatory/legal risks if the buildings continue to be used. They do not address the space needs of the departments and Library.

The CIP Committee also was charged with reviewing the Fire Department's request to replace its Ladder Truck, now more than thirty years old and scheduled for replacement in FY 2018. During the Summer of 2014 the Committee, with then-Chief Cote's input and assistance, spent many hours learning about and assessing the uses of the department's equipment, mutual aid procedures, and the Town's infrastructure relevant to the department's services. Individual members also observed driveways and access difficulties at some residences and viewed online videos of fire responses. There was clear consensus that the Town needs an aerial device.

The question was whether another type of aerial device known as a Quint might be appropriate for North Hampton. The Committee did not approve the Quint, which was proposed to replace not only the ladder truck but also one of the engines, and no change has been made to the Fire Department's ladder truck request. The report to the Select Board is one of the attachments to the CIP report.

Since that time, the new Fire Chief, Michael Tully, has also investigated Quints. He reported to this Committee in 2015 that he does not believe there is a Quint now being manufactured that would serve North Hampton's needs. In addition, Chief Tully does not recommend replacing the ladder truck until the new Public Safety Building is built, so that the specs for the truck ensure it can fit in the building.

As this report is being written in December 2015, the CIP Committee's main work for the FY 2017 budget has already been accomplished. Meeting through the summer of 2015, the committee's complete report for FY 2017 - FY 2022 is available on the Town's website. It also includes as attachments the reports prepared by the two committees, which worked on municipal facilities planning during the summer of 2015.

Municipal facilities remain of utmost concern. The CIP Committee voted to recommend the 2014/2015 plan. Committee members believe it continues to be the most cost-effective and efficient solution, the best use of the available space, and it has been supported by the entire Select Board, the Library Trustees and a majority of voters. This plan would build the new Public Safety Building on the Homestead property, with no need to relocate the Fire Department personnel and equipment.

The CIP reports obviously could not be prepared without the input, information, and cooperation of many people -- department heads, Library Director and trustees, School Board and facilities manager as well as the Town Administrator and staff. Thank you all.

Respectfully submitted,  
Cynthia G. Swank, Chair

### CIP Committee Members

Anne Ambrogio, Resident Member (joined Aug. 2014)  
Dickie Garnett, Budget Committee Representative  
John Kollmorgen, Library Trustee Representative (joined Jul. 2015)  
Nancy Monaghan, Planning Board Representative

David O'Heir, Vice Chair, Resident Member  
Richard Stanton, Select Board Representative  
James Sununu, School Board Representative  
Cynthia Swank, Chair, Resident Member





**THE STATE OF NEW HAMPSHIRE  
TOWN OF NORTH HAMPTON**

**TOWN MEETING WARRANT**

Citizens of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

**FIRST SESSION**

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Saturday, January 30<sup>th</sup>, 2016 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law. **In the event of inclement weather, the alternative date for the First Session is Saturday, February 6, 2016 at 8:30 a.m.**

**SECOND SESSION**

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,  
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 8<sup>th</sup>, 2016,  
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

to act upon the following:

Article One:                    Election of Officers

To choose the following officers for the coming year:

- 1 Moderator, 2 year term;
- 1 Select Board Member, 3 year term;
- 1 Town Clerk/Tax Collector, 3 year term;
- 1 Town Treasurer, 1 year term;
- 1 Supervisor of the Checklist, 6 year term;
- 1 Library Trustee, 3 year term;
- 2 Budget Committee Members, 1 year term each;
- 2 Budget Committee Members, 3 year term;
- 1 Cemetery Trustee, 3 year term;
- 2 Planning Board Members, 3 year term each;
- 1 Water Commissioner, 3 year term;
- 2 Zoning Board of Adjustment Members, 3 year term each;
- 1 Trustee of the Trust Funds, 3 year term.

Article Two:                    First Amendment to Zoning Ordinance: Purpose

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance, Article I to clarify that North Hampton's zoning ordinance does not apply to the Little Boars Head Village District as follows:

To amend Article 1, Purpose. The intent of the proposed amendment is to clarify that the North Hampton Zoning Ordinance does not apply to the Village District of Little Boar's Head, which was granted exclusive zoning authority by an act of the New Hampshire Legislature in 1937.

Majority Ballot Vote Required.

Planning Board: Recommended. 6 votes in favor, no votes against.

Article 3:                    Second Amendment to Zoning Ordinance: Non-Conforming Use and Lot Amendments

Are you in favor of adoption of Amendment Number 2 to Zoning Ordinance, Article III, Section 302 (Definitions) and Article V, Section 501 (Non-Conforming Use) as follows:

To amend Article III, Section 302 by adding the definition of a *non-conforming lot: A lot which was lawfully created, but which does not meet the minimum dimensional requirements for frontage and/or lot size within the zoning district in which the lot is located.*

To amend Article III, Section 302 by amending the definition of a non-conforming use to: *Non-conforming use is any use legally existing at the time of enactment of this ordinance or any of its amendments, which does not conform to the provisions of this ordinance.*

To amend Article V, Section 501.2 to *A non-conforming use may be continued but may not be extended or expanded-unless to a conforming use, except as permitted by the Zoning Board of Adjustment in accordance with the provisions of this Ordinance.*

To amend Article V, Section 501.5 to *Structures on a non-conforming lot can be expanded if the expansion meets current zoning.*

Majority Ballot Vote Required.

Planning Board: Recommended. 5 votes in favor and no votes against.

Article 4:                    Third Zoning Ordinance Amendment Number 3: Equestrian Stables and Greenhouses Uses

Are you in favor of adopting Amendment Number 3 to Zoning Ordinance, Article III, Section 302 (Definitions) and Article III, Section 305 (Permitted Uses, Special Exceptions and Non-Permitted Uses) as follows:

To amend Article III, Section 302 by adding the definition of an *Equestrian Stable: Structure(s) and/or ground(s) whose principle use or purpose is for, but not limited to, the housing, shelter, feeding, care or exercise of equine animals.*

To amend Article III, Section 302 by adding the definition of a *Commercial Equestrian Stable: Any equestrian stable where the onsite animals are housed in one or more buildings for the purpose other than personal and/or onsite agricultural use of where more than four (4) animals total on the property are boarded for a fee or other considerations.*

To amend Article III, Section 305 by removing greenhouses and riding stables from the list of uses requiring a Special Exception in the R-1 and R-2 Zoning Districts and adding



commercial riding stables to the list of uses requiring a Special Exception in the R-1 and R-2 Zoning Districts.

Majority Ballot Vote Required.

Planning Board: Recommended. 5 votes in favor and no votes against.

Article 5:                      Fourth Zoning Ordinance Amendment: Agriculture Ordinance Amendments

Are you in favor of adopting Amendment Number 4 to the Zoning Ordinance, Article V, Section 508 (Agriculture) to make minor clarifications within the ordinance and to add criteria to be used by the Planning Board when granting a Conditional Use Permit for accessory structures for agriculture when the structure is not located on the rear of the property?

Majority Ballot Vote Required.

Planning Board: Recommended. 5 votes in favor and no votes against.

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Article 6:

Town Campus Project (By Petition)

To see if the Town of North Hampton will vote to raise and appropriate the sum of Six Million Five Hundred Thirty-one Thousand Four Hundred and Sixty-eight Dollars (\$6,531,468) for the construction of a Municipal Safety Complex to house both the Police and Fire/Rescue departments and a new Library, to demolish the old fire station and to renovate the old police station for Town Administration; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and, to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise by taxation and appropriate up to One Hundred Eighty-five Thousand Dollars (\$185,000) for the first year's payment on said bond. The Safety Complex shall be built on town-owned land at the corner of Atlantic and Alden Avenues, Map 007, Lot 138, commonly referred to as the "Homestead Property;" and the new Library shall be constructed on town-owned land on Atlantic Avenue on which the old fire station is located. The total cost of this project is Seven Million Nine Hundred Seven Thousand One Hundred and Twenty-four Dollars (\$7,907,124). The balance of the cost shall be paid for by funds previously appropriated by the Legislative Body, in the amount of \$450,029, and funds raised by private donation, in the amount of \$925,627; and, to see if the Town will vote to accept and appropriate said private donations for the purposes herein described.

3/5ths ballot vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 6 votes in favor, no votes against, 1 abstention

Article 7:

Safety Center

To see if the Town of North Hampton will vote to raise and appropriate the sum of Four Million Three Hundred Four Thousand Eight Hundred Thirty-nine Dollars (\$4,304,839) for the construction of a Municipal Safety Complex to house both the Police and Fire/Rescue departments on town-owned land at the corner of Atlantic and Alden Avenues, Map 007, Lot 138, commonly referred to as the "Homestead Property; said project also to include the demolition of the old fire station and the employment of a clerk of the works for the duration of the project; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and, to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise by taxation and appropriate up to One Hundred Fifty-five Thousand Dollars (\$155,000) for the first year's payment on said bond.

3/5ths ballot vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Not recommended. 4 votes to recommend, 4 votes not to recommend and 1 abstention.

Article 8:                      FY 2017 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Six Million Six Hundred Sixty Eight Thousand One Hundred Sixty Six Dollars (\$6,668,166)? Should this Article be defeated, the default budget shall be Six Million Five Hundred Fifty Thousand Thirty-six Dollars (\$6,550,036), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 9:                      Proposed Police Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the New England Police Benevolent Association, Local 211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2017	\$1,332,237	\$169,209
2018	\$1,382,710	\$50,473
2019	\$1,420,288	\$37,578

And further, to raise and appropriate the sum of One Hundred Sixty-nine Thousand Two Hundred and Nine Dollars (\$169,209.) for Fiscal Year 2017, said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.



Article 10:                      Road Resurfacing

To see if the Town will vote to appropriate the sum of Two Hundred Forty Thousand Dollars (\$240,000) for the purpose of resurfacing and reconstructing approximately 2.5 miles of road, withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising Two Hundred Ten Thousand Dollars (\$210,000) through taxation.

Majority Ballot Vote required.  
Select Board: Recommended. 3 votes in favor, no votes against.  
Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 11:                      Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-nine Thousand Five Hundred Dollars (\$49,500), for the purpose of leasing and fully equipping a police cruiser for the Police Department; and, to raise and appropriate the sum of Sixteen Thousand Five Hundred Dollars (\$16,500) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.  
Select Board: Recommended. 3 votes in favor, no votes against.  
Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 12:                      Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-nine Thousand Five Hundred Dollars (\$49,500), for the purpose of leasing and fully equipping a police cruiser for the Police Department; and, to raise and appropriate the sum of Sixteen Thousand Five Hundred Dollars (\$16,500) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.  
Select Board: Recommended. 3 votes in favor, no votes against.  
Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 13:                      Purchase of SCBA Units for the Fire Department

To see if the Town will vote to raise and appropriate the sum of Fifty-eight Thousand Four Hundred Ninety-two Dollars (\$58,492) through taxation for the purchase of Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of an existing replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years.

Majority Ballot Vote required.  
Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 14:                    Purchase of Chest Compression System

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Nine Hundred and Ninety-seven Dollars (\$14,997) to purchase an automatic chest compression system to be used to equip the North Hampton Ambulance, with the sum to be withdrawn from the Fire Department Equipment and Apparatus Fund and **no amount to come from taxation.**

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 15:                    Retrofit of Existing DPW Truck for the Fire Department

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of refitting an existing town DPW vehicle for use as a forestry truck with the sum to be withdrawn from the Fire Department Equipment and Apparatus Fund and **no amount to come from taxation.**

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 16:                    Lease Purchase of Medium Duty DPW Truck

To see if the Town will vote to authorize the Select Board to enter into a five-year lease/purchase agreement in the amount of Ninety Thousand Dollars (\$90,000) for the purpose of leasing and equipping a medium duty dump truck for the Department of Public Works; and to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 17:                    Purchase of Compactor

To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000) through taxation for the purchase of a used "steam roller" for use by the Highway Department to compact earth and other materials in the preparation of roads and culverts, and for other purposes. The Department currently leases a similar device on a regular basis, and the estimated return on investment for this purchase is approximately two (2) years.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 18:                    Lease Purchase of DPW Utility Pick-Up Truck

To see if the Town will vote to authorize the Select Board to enter into a five-year lease/purchase agreement in the amount of Fifty-five Thousand Dollars (\$55,000) for the purpose of leasing and equipping a utility pick-up truck for the Department of Public Works; and to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 19:                    Close the Mosquito Control Expendable Trust Fund

To see if the Town will vote to discontinue the Mosquito Control Expendable Trust Fund created in 2001. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. This article is contingent on the passage of the operating budget. If the operating budget does not pass, this article will be null and void.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.



Article 20:                    Contribution to the Mosquito Control Expendable Trust Fund

To see if the Town will vote to raise by taxation and appropriate the sum of twenty-five thousand dollars (\$25,000) to be placed in the Town Mosquito Control Expendable Trust Fund (Capital Reserve #7) the balance of which is \$51,279? This article is contingent on the operating budget failing. If the operating budget passes, then this warrant article is null and void.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 21:                    Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) through taxation for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 22:                    Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) through taxation for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to allow the Select Board to implement its Earned time Policy which is designed to limit the Town's unfunded accrued leave liability. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 23:                      Contribution to the Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy-five Thousand Dollars (\$75,000) to be placed in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 24:                      Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the Town Revaluation Capital Reserve Fund (Capital Reserve Fund No. 17). The purpose of this fund is to set aside sufficient funds to comply with the State of New Hampshire's requirement to perform a complete property revaluation every five (5) years.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

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Article 25:                    Creation of EPA Stormwater Expendable Trust Fund

To see if the Town of North Hampton will vote to establish an EPA Stormwater Compliance Expendable Trust Fund pursuant to RSA 31:19-a, for the implementation of a Municipal Separate Storm Sewer System (MS4) project required by an unfunded federal mandate of the Environmental Protection Agency to prevent harmful pollutants from being washed into local water bodies, to raise and appropriate the sum of sixty-thousand dollars (\$60,000) to add to the fund with \$40,000 to come from the unassigned fund balance, not from taxation, and twenty-thousand dollars (\$20,000) to be raised and appropriated from taxation; and further to name the Select Board as agents to expend from the Fund.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 26:                    Modify the Purpose of the Cable Access Television Revolving Fund.

Shall the Town vote to modify the purpose of the Cable Access Television Revolving Fund to allow for the funding of information and internet technology equipment and program costs from not more than twenty-five percent (25%) of annual revenues from the receipt of Comcast Cable Franchise fees? This revolving fund was established in 2009 to fund community television, cable access and the public information channel. The proposed change would permit, as a minimum, Town website redesign and maintenance. This Article does not impact the tax rate.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 5 votes in favor, 2 votes against.

Article 27:                    By Petition: Transfer of Homestead Property

To see if the Town of North Hampton will vote to transfer by deed the property known as the Homestead Property on Atlantic Avenue to the Library Board of Trustees for the purpose of locating the Library on said property in the future.

Majority Ballot Vote required.

Select Board: Not recommended. No votes to recommend. 3 votes to not recommend.


Article 28:                    Other Business

To transact any other business that may legally come before this meeting.




Given under our hands and seals this eleventh day of January, in the Year Two Thousand and Sixteen.

**THE NORTH HAMPTON SELECT BOARD**

  
\_\_\_\_\_  
Jim Maggiore, Chair

  
\_\_\_\_\_  
Larry Miller, Vice Chair

  
\_\_\_\_\_  
Rick Stanton, Member

A TRUE COPY.

ATTEST:

for


  
\_\_\_\_\_  
Susan Buchanan, Town Clerk

## CERTIFICATE OF POSTING

January 22, 2016

I do hereby certify that on the twenty-second day of January, 2016, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices, the Town Hall and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.

### THE NORTH HAMPTON SELECT BOARD

  
\_\_\_\_\_  
Jim Maggiore, Chair

  
\_\_\_\_\_  
Larry Miller, Vice Chair

  
\_\_\_\_\_  
Rick Stanton, Member



New Hampshire  
Department of  
Revenue Administration

2016  
MS-737

## Budget of the Town of North Hampton

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT  
This form was posted with the warrant on: January 22, 2016

For assistance please contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

### BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Budget Committee Members	
Printed Name	Signature
Richard N.A. Gagnett	<i>Richard N.A. Gagnett</i>
Richard H. Stanton	<i>Richard H. Stanton</i>
JOHN ANTHONY SIMMONS SR	<i>John Anthony Simmons Sr</i>
JAMES G. Sweeney	<i>James G. Sweeney</i>
Jonathan Pinette	<i>Jonathan Pinette</i>
Robert C Hamilton	<i>Robert C Hamilton</i>
Kari C. Schmitz	<i>Kari C. Schmitz</i>
RICHARD CADET O'KANE	<i>Richard Cadet O'Kane</i>

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487



# Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	8	\$204,869	\$225,322	\$235,798	\$0	\$235,798	\$0
4140-4149	Election, Registration, and Vital Statistics	8	\$124,238	\$115,070	\$128,816	\$0	\$128,816	\$0
4150-4151	Financial Administration	8	\$191,425	\$204,624	\$203,403	\$0	\$203,403	\$0
4152	Revaluation of Property	8	\$74,250	\$61,522	\$68,000	\$0	\$68,000	\$0
4153	Legal Expense	8	\$90,000	\$105,734	\$95,000	\$0	\$95,000	\$0
4155-4159	Personnel Administration	8	\$153,954	\$142,765	\$176,384	\$0	\$160,029	\$16,355
4191-4193	Planning and Zoning	8	\$101,223	\$95,639	\$102,031	\$0	\$102,031	\$0
4194	General Government Buildings	8	\$77,000	\$83,105	\$91,150	\$0	\$91,150	\$0
4195	Cemeteries	8	\$47,785	\$48,363	\$48,374	\$0	\$48,374	\$0
4196	Insurance	8	\$159,995	\$164,023	\$171,896	\$0	\$171,896	\$0
4197	Advertising and Regional Association	8	\$5,356	\$5,399	\$5,792	\$0	\$5,792	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety</b>								
4210-4214	Police	8	\$1,389,667	\$1,358,665	\$1,526,742	\$0	\$1,472,142	\$54,600
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	8	\$1,528,277	\$1,658,488	\$1,661,556	\$0	\$1,661,556	\$0
4240-4249	Building Inspection	8	\$82,570	\$97,237	\$108,050	\$0	\$108,050	\$0
4290-4298	Emergency Management	8	\$0	\$0	\$89,397	\$0	\$89,397	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	8	\$668,312	\$680,092	\$682,908	\$0	\$682,908	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	8	\$21,500	\$27,770	\$25,000	\$0	\$25,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

<b>Sanitation</b>									
4321	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	8		\$2,595	\$4,280	\$0	\$0	\$4,280	\$0
4324	Solid Waste Disposal	8		\$87,303	\$87,500	\$0	\$0	\$87,500	\$0
4325	Solid Waste Cleanup			\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	8		\$42,924	\$49,820	\$0	\$0	\$49,820	\$0
<b>Water Distribution and Treatment</b>									
4331	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	8		\$261,062	\$266,473	\$0	\$0	\$266,473	\$0
4335-4339	Water Treatment, Conservation and Other	8		\$2,300	\$4	\$0	\$0	\$4	\$0
<b>Electric</b>									
4351-4352	Administration and Generation			\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs			\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance			\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs			\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>									
4411	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	8		\$0	\$20,000	\$0	\$0	\$20,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	8		\$14,315	\$4,250	\$0	\$0	\$4,250	\$0
<b>Welfare</b>									
4441-4442	Administration and Direct Assistance	8		\$4,210	\$23,455	\$0	\$0	\$23,455	\$0
4444	Intergovernmental Welfare Payments			\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other			\$0	\$0	\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>									
4520-4529	Parks and Recreation	8		\$55,977	\$58,723	\$0	\$0	\$58,723	\$0
4550-4559	Library	8		\$364,478	\$388,120	\$0	\$0	\$388,120	\$0
4583	Patriotic Purposes	8		\$2,000	\$2,500	\$0	\$0	\$2,500	\$0
4589	Other Culture and Recreation	8		\$1,500	\$1,200	\$0	\$0	\$1,200	\$0
<b>Conservation and Development</b>									
4611-4612	Administration and Purchasing of Natural Resources	8		\$14,451	\$14,300	\$0	\$0	\$14,300	\$0
4619	Other Conservation			\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing			\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development			\$0	\$0	\$0	\$0	\$0	\$0



<b>Debt Service</b>									
4711	Long Term Bonds and Notes - Principal	8	\$180,000	\$180,000	\$180,000	\$195,000	\$0	\$195,000	\$0
4721	Long Term Bonds and Notes - Interest	8	\$149,219	\$149,219	\$132,244	\$132,244	\$0	\$132,244	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>									
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$47,000	\$66,616	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$280,500	\$285,200	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>									
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$6,466,932</b>	<b>\$6,604,473</b>	<b>\$6,668,166</b>	<b>\$0</b>	<b>\$6,597,211</b>	<b>\$70,955</b>	



Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$220,000	\$220,000	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	6	\$0	\$0	\$185,000	\$0	\$185,000	\$0
	<b>Purpose:</b> Town Campus Project (By Petition)							
4721	Long Term Bonds and Notes - Interest	7	\$0	\$0	\$155,000	\$0	\$0	\$155,000
	<b>Purpose:</b> Safety Center							
4902	Machinery, Vehicles, and Equipment	14	\$0	\$0	\$14,997	\$0	\$14,997	\$0
	<b>Purpose:</b> Purchase of Chest Compression System							
4902	Machinery, Vehicles, and Equipment	15	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> Retrofit of Existing DPW Truck for the Fire Depart							
4903	Buildings	6	\$0	\$0	\$7,907,124	\$0	\$7,907,124	\$0
	<b>Purpose:</b> Town Campus Project (By Petition)							
4903	Buildings	7	\$0	\$0	\$4,304,839	\$0	\$0	\$4,304,839
	<b>Purpose:</b> Safety Center							
4909	Improvements Other than Buildings	10	\$0	\$0	\$240,000	\$0	\$240,000	\$0
	<b>Purpose:</b> Road Resurfacing							
4915	To Capital Reserve Fund	21	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	<b>Purpose:</b> Contribution to the Health Benefits Stabilization							
4915	To Capital Reserve Fund	22	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	<b>Purpose:</b> Contribution to the Earned Time Settlement Capital							
4915	To Capital Reserve Fund	23	\$0	\$0	\$75,000	\$0	\$75,000	\$0
	<b>Purpose:</b> Contribution to the Town Building Maintenance Capi							
4915	To Capital Reserve Fund	24	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	<b>Purpose:</b> Contribution to the Town Revaluation Capital Reser							
4916	To Expendable Trusts/Fiduciary Funds	20	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> Contribution to the Mosquito Control Expendable Tr							
4916	To Expendable Trusts/Fiduciary Funds	25	\$0	\$0	\$60,000	\$0	\$60,000	\$0
	<b>Purpose:</b> Creation of EPA Stormwater Expendable Trust Fund							
<b>Special Articles Recommended</b>			<b>\$220,000</b>	<b>\$220,000</b>	<b>\$13,051,960</b>	<b>\$0</b>	<b>\$8,592,121</b>	<b>\$4,459,839</b>

# Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4210-4214	Police	9	\$0	\$0	\$169,209	\$0	\$169,209	\$0
	Purpose: Proposed Police Department Collective Bargaining A							
4902	Machinery, Vehicles, and Equipment	18	\$0	\$0	\$11,000	\$0	\$11,000	\$0
	Purpose: Lease Purchase of DPW Utility Pick-Up Truck							
4902	Machinery, Vehicles, and Equipment	12	\$0	\$0	\$16,500	\$0	\$16,500	\$0
	Purpose: Lease Purchase of Police Cruiser							
4902	Machinery, Vehicles, and Equipment	17	\$0	\$0	\$12,000	\$0	\$12,000	\$0
	Purpose: Purchase of Compactor							
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$58,492	\$0	\$58,492	\$0
	Purpose: Purchase of SCBA Units for the Fire Department							
4902	Machinery, Vehicles, and Equipment	16	\$0	\$0	\$18,000	\$0	\$18,000	\$0
	Purpose: Lease Purchase of Medium Duty DPW Truck							
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$16,500	\$0	\$16,500	\$0
	Purpose: Lease Purchase of Police Cruiser							
Individual Articles Recommended			\$0	\$0	\$301,701	\$0	\$301,701	\$0

# Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	8	\$841	\$500	\$500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	8	\$54,557	\$60,000	\$60,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	8	\$1,468	\$1,750	\$1,750
3220	Motor Vehicle Permit Fees	8	\$1,260,792	\$1,200,000	\$1,200,000
3230	Building Permits	8	\$87,549	\$90,000	\$90,000
3290	Other Licenses, Permits, and Fees	8	\$22,730	\$15,000	\$15,000
3311-3319	From Federal Government		\$33,201	\$0	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	8	\$213,140	\$214,621	\$214,621
3353	Highway Block Grant	8	\$88,375	\$98,236	\$98,236
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	8	\$35,003	\$3,625	\$3,625
3379	From Other Governments		\$0	\$0	\$0
<b>Charges for Services</b>					
3401-3406	Income from Departments	8	\$30,866	\$25,000	\$25,000
3409	Other Charges		\$3,045	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	8	\$2,158	\$7,500	\$7,500
3503-3509	Other	8, 6	\$181,457	\$935,627	\$935,627



<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	14, 15	\$75,500	\$24,997	\$24,997
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	6, 10	\$30,000	\$480,029	\$480,029
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	6, 7	\$0	\$10,836,307	\$6,531,468
9998	Amount Voted from Fund Balance	25	\$0	\$40,000	\$40,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$2,120,682</b>	<b>\$14,033,192</b>	<b>\$9,728,353</b>

### Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$6,139,432	\$6,668,166	\$6,597,211
Special Warrant Articles Recommended	\$547,500	\$13,051,960	\$8,592,121
Individual Warrant Articles Recommended	\$0	\$301,701	\$301,701
TOTAL Appropriations Recommended	\$6,686,932	\$20,021,827	\$15,491,033
Less: Amount of Estimated Revenues & Credits	\$1,713,626	\$14,033,192	\$9,728,353
Estimated Amount of Taxes to be Raised	\$4,973,306	\$5,988,635	\$5,762,680

# Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>				<b>\$15,491,033</b>
<b>Less Exclusions:</b>				
2. Principal: Long-Term Bonds & Notes	<b>4711</b>	<b>\$195,000</b>		\$195,000
3. Interest: Long-Term Bonds & Notes	<b>4721</b>	<b>\$317,244</b>		\$317,244
4. Capital outlays funded from Long-Term Bonds & Notes				\$6,531,468
5. Mandatory Assessments				\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )				\$7,043,712
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>				<b>\$8,447,321</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )				\$844,732
<b>Collective Bargaining Cost Items:</b>				
9. Recommended Cost Items (Prior to Meeting)				\$169,209
10. Voted Cost Items (Voted at Meeting)				\$0
11. Amount voted over recommended amount ( <i>Difference of Lines 9 and 10</i> )				\$0
<b>Mandatory Water &amp; Waste Treatment Facilities (RSA 32:21):</b>				
12. Amount Recommended (Prior to Meeting)				\$0
13. Amount Voted (Voted at Meeting)				\$0
14. Amount voted over recommended amount ( <i>Difference of Lines 12 and 13</i> )				\$0
<b>15. Bond Override (RSA 32:18-a), Amount Voted</b>				<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>				
<i>(Line 1 + Line 8 + Line 11 + Line 15)</i>				<b>\$16,335,765</b>





## DEFAULT BUDGET OF THE TOWN

**RSA 40:13, IX (b)** "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: **22 JAN 16**

### Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

#### ENTITY'S INFORMATION ?

Municipality: **NORTH HAMPTON**

County: **ROCKINGHAM**

#### PREPARER'S INFORMATION ?

First Name

**Ryan**

Last Name

**Cornwell**

Street No.

**233**

Street Name

**Atlantic Avenue**

Phone Number

**(603) 964-8087**

Email (optional)

**rcornwell@northhampton-nh.gov**



**New Hampshire**  
Department of  
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MS-DT**

**APPROPRIATIONS**

<b>GENERAL GOVERNMENT ?</b>					
<b>Account #</b>	<b>Purpose of Appropriations (RSA 32:3, V)</b>	<b>Prior Year Adopted Operating Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>DEFAULT BUDGET</b>
4130 - 4139	Executive ?	\$225,096	\$9,216		\$234,312
4140 - 4149	Election, Registration & Vital Statistics ?	\$125,674	\$131		\$125,805
4150 - 4151	Financial Administration ?	\$184,173	\$14,373		\$198,546
4152	Revaluation of Property ?	\$75,470			\$75,470
4153	Legal Expense ?	\$100,000			\$100,000
4155 - 4159	Personnel Administration ?	\$174,525	\$11,421		\$185,946
4191 - 4193	Planning & Zoning ?	\$107,166			\$107,166
4194	General Government Buildings ?	\$96,800			\$96,800
4195	Cemeteries ?	\$48,085			\$48,085
4196	Insurance ?	\$159,675	\$13,784		\$173,459
4197	Advertising & Regional Association ?	\$6,000			\$6,000
4199	Other General Government ?				
<b>General Government Subtotal</b>		<b>\$1,302,664</b>	<b>\$48,925</b>		<b>\$1,351,589</b>





APPROPRIATIONS

PUBLIC SAFETY ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4210-4214	Police ?	\$1,407,344	(\$3,330)		\$1,404,014
4215-4219	Ambulance ?				
4220-4229	Fire ?	\$1,565,922	\$75,973		\$1,641,895
4240-4249	Building Inspection ?	\$103,992	\$1,155		\$105,147
4290-4298	Emergency Management ?	\$79,353	\$8,110		\$87,463
4299	Other (Including Communications) ?				
Public Safety Subtotal		\$3,156,611	\$81,908		\$3,238,519
AIRPORT/AVIATION CENTER ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4301 - 4309	Airport Operations ?				
Airport/Aviation Subtotal					
HIGHWAYS AND STREETS ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4311	Administration ?				
4312	Highways & Streets ?	\$707,891	(\$19,672)		\$688,219
4313	Bridges ?				
4316	Street Lighting ?	\$24,000			\$24,000
4319	Other ?				
Highways and Streets Subtotal		\$731,891	(\$19,672)		\$712,219





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APPROPRIATIONS

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4321	Administration ?				
4323	Solid Waste Collection ?	\$4,922			\$4,922
4324	Solid Waste Disposal ?	\$97,000			\$97,000
4325	Solid Waste Clean-up ?				
4326-4328	Sewage Collection & Disposal ?				
4329	Other Sanitation ?	\$50,396			\$50,396
Sanitation Subtotal		\$152,318			\$152,318

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4331	Administration ?				
4332	Water Services ?	\$267,589			\$267,589
4335	Water Treatment ?				
4338 - 4339	Water Conservation & Other ?	\$503			\$503
Water Distribution and Treatment Subtotal		\$268,092			\$268,092





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APPROPRIATIONS

ELECTRIC ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4351 - 4352	Administration & Generation ?				
4353	Purchase Costs ?				
4354	Electric Equipment Maintenance ?				
4359	Other Electric Costs ?				
Electric Subtotal					
HEALTH ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4411	Administration ?				
4414	Pest Control ?				
4415 - 4419	Health Agencies & Hospital & Other ?	\$6,500			\$6,500
Health Subtotal		\$6,500			\$6,500
WELFARE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4441 - 4442	Administration & Direct Assistance ?	\$25,705			\$25,705
4444	Intergovernmental Welfare Payments ?				
4445 - 4449	Vendor Payments & Other ?				
Welfare Subtotal		\$25,705			\$25,705





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## APPROPRIATIONS

CULTURE AND RECREATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4520 - 4529	Parks & Recreation ?	\$57,161	\$1,396		\$58,557
4550 - 4559	Library ?	\$377,151	\$12,517		\$389,668
4583	Patriotic Purposes ?	\$3,500			\$3,500
4589	Other Culture & Recreation ?	\$1,825			\$1,825
Culture and Recreation Subtotal		\$439,637	\$13,913		\$453,550

CONSERVATION & DEVELOPMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4611 - 4612	Admin. & Purch. of Natural Resources ?	\$14,300			\$14,300
4619	Other Conservation ?				
4631 - 4632	Redevelopment and Housing ?				
4651 - 4659	Economic Development ?				
Conservation & Development Subtotal		\$14,300			\$14,300

DEBT SERVICE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4711	Principal Long Term Bonds & Notes ?	\$190,000	\$5,000		\$195,000
4721	Interest Long Term Bonds & Notes ?	\$141,032	(\$8,788)		\$132,244
4723	Interest on Tax Anticipation Notes ?				
4790 - 4799	Other Debt Service ?				
Debt Service Subtotal		\$331,032	(\$3,788)		\$327,244





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APPROPRIATIONS

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land ?				
4902	Machinery, Vehicles, & Equipment ?				
4903	Buildings ?				
4909	Improvements Other Than Buildings ?				
Capital Outlay Subtotal					

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4912	To Special Revenue Fund ?				
4913	To Capital Projects Fund ?				
4914	To Enterprise Fund ?				
	Sewer				
	Water				
	Electric				
	Airport				
4918	To Nonexpendable Trust Funds ?				
4919	To Fiduciary Funds ?				
Operating Transfers Out Subtotal					



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Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$6,428,750	\$121,286		\$6,550,036

### EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
4130-4139	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4140-4149	Increase in printing and supplies because of the federal election.	Remove Line
4150-4151	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4155-4159	Increase in the cost of health insurance.	Remove Line
4196	Increase in worker's compensation and property & liability insurance.	Remove Line
4210-4214	Decrease in vehicle lease payments.	Remove Line
4220-4229	Increase in salary, FICA/Medicare, retirement contributions, and the cost of health insurance.	Remove Line
4240-4249	Increase in salary and FICA/Medicare.	Remove Line
4290-4298	Increase in salary and FICA/Medicare.	Remove Line
4312	Decrease in MS4 permit compliance costs.	Remove Line
4520-4529	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4550-4559	Increase in the cost of health insurance.	Remove Line
4711	Scheduled increase in principal debt service.	Remove Line
4721	Scheduled decrease in interest debt service.	Remove Line





New Hampshire  
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2016  
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2016 NEW HAMPSHIRE

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name	Preparer's Last Name	Date
Ryan	Cornwell	Jan 14, 2016

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*James Wragg*  
Governing Body or Committee Member's Signature and Title

\_\_\_\_\_  
Governing Body or Committee Member's Signature and Title

*SB MEMBER*  
Governing Body or Committee Member's Signature and Title

\_\_\_\_\_  
Governing Body or Committee Member's Signature and Title

*Richard H. Standon* SEBETMAN  
Governing Body or Committee Member's Signature and Title

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Governing Body or Committee Member's Signature and Title



## RETURN OF SERVICE

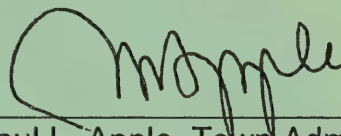
I personally posted a true copy of:

1. The North Hampton Town Warrant;
2. DRA Form MS-737 (Proposed Operating Budget); and,
3. DRA Form MS-DT (Proposed Default Budget)

at the following locations:

1. Town Offices, 233 Atlantic Avenue, Inside Board;
2. Town Offices, 233 Atlantic Avenue, Outside Board;
3. Town Clerk's Office, 237 Atlantic Avenue, Inside Board;
4. Town Clerk's Office, 237 Atlantic Avenue, Outside Board;
5. North Hampton Public Library, 237A Atlantic Avenue, Vestibule Board;
6. Town Hall, 231 Atlantic Avenue, 231 Atlantic Avenue, Outside Board;
7. North Hampton School, 201 Atlantic Avenue, Vestibule Board,

on this, the twenty-second day of January in the Year 2016.

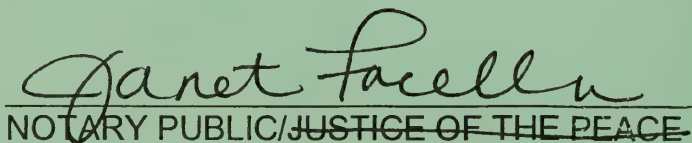


Paul L. Apple, Town Administrator

STATE OF NEW HAMPSHIRE  
ROCKINGHAM COUNTY

Personally appeared before me, the undersigned officer, Paul L. Apple, a person known to me, who made oath that the statements in the foregoing are true to the best of his information and belief.

Dated: January 22, 2016



NOTARY PUBLIC/JUSTICE OF THE PEACE

JANET L. FACELLA  
Notary Public - New Hampshire  
My Commission Expires November 18, 2020

Town of North Hampton FY2017 Budget													
Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2016 Expended (Through 09/30/16)	ROLLING 12-MONTH EXPENDED (Through 09/30/15)	FY2016 Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Default Budget	FY2017 Proposed Less: FY2017 Default	Percent % change vs. FY2017 Default
<b>Summary</b>													
TOTAL 4130 Executive	211,895	217,355	225,322	218,191	57,148	228,266	225,096	235,798	10,702	4.8%	234,312		4.1%
TOTAL 4140 Town Clerk/Elections	115,265	116,885	115,170	115,773	25,530	115,018	125,674	128,816	3,142	2.5%	125,674	1,466	0.6%
TOTAL 4150 Financial Administration	112,801	116,347	125,174	118,107	25,859	127,204	124,173	138,403	15,230	12.3%	138,406	3,011	2.4%
TOTAL 4151 Data Processing	55,540	63,453	79,350	79,350	38,321	78,333	60,000	64,000	4,000	6.7%	60,000	857	0.6%
TOTAL 4152 Property Valuation	76,675	60,681	61,922	66,288	21,855	67,108	75,470	68,000	(7,470)	-9.9%	75,470	(7,470)	-9.9%
TOTAL 4153 Legal Expense	105,894	95,894	105,340	102,507	14,705	112,630	100,000	95,000	(5,000)	-5.0%	100,000	(5,000)	-5.0%
TOTAL 4155 Personnel Administration	97,681	126,795	142,765	122,480	33,698	153,878	174,525	176,384	1,859	1.1%	185,946	11,421	6.5%
TOTAL 4161 Planning & Zoning	93,951	93,305	95,640	94,299	25,601	94,472	107,168	102,031	(5,137)	-4.8%	107,168	(5,137)	-4.8%
TOTAL 4184 General Government Buildings	89,565	79,243	86,636	85,215	14,506	69,455	96,800	96,800	0.0%	0.0%	96,800		0.0%
TOTAL 4185 Cemeteries	44,371	46,990	48,362	46,574	15,122	49,847	48,085	48,374	289	0.6%	48,085	289	0.6%
TOTAL 4196 Insurance	140,137	148,203	148,340	145,727	142,572	157,914	159,675	171,886	12,221	7.7%	173,459	13,784	8.6%
TOTAL 4197 Associations & Advertising	4,771	5,400	5,399	5,190	-	5,399	6,000	5,792	(208)	-3.5%	6,000	(208)	-3.5%
TOTAL 4210 Police	1,212,364	1,261,287	1,359,492	1,277,714	312,336	1,349,684	1,407,344	1,526,742	119,398	8.5%	1,404,014	(3,330)	-0.2%
TOTAL 4220 Fire & Rescue	1,451,746	1,445,082	1,514,373	1,470,400	216,827	1,370,912	1,565,922	1,661,556	95,634	6.1%	1,661,556	75,973	4.9%
TOTAL 4240 Code Enforcement	73,661	80,373	97,237	83,764	24,183	100,443	103,992	108,050	4,058	3.9%	105,147	1,155	1.1%
TOTAL 4290 Emergency Management	-	-	-	-	14,914	14,914	79,353	89,397	10,044	12.7%	87,453	1,934	2.2%
TOTAL 4312 Highways & Streets	599,520	634,852	695,792	643,388	149,291	659,204	707,891	682,908	(24,983)	-3.5%	688,219	(5,311)	-0.8%
TOTAL 4316 Street Lighting	22,328	27,212	27,770	25,770	9,486	33,860	24,000	25,000	1,000	4.2%	24,000	1,000	4.2%
TOTAL 4323 Brush Disposal	4,301	4,215	2,594	3,703	1,137	3,731	4,922	4,260	(642)	-13.0%	4,922	(642)	-13.0%
TOTAL 4324 Solid Waste Disposal	92,604	92,147	87,303	90,685	12,192	84,094	97,000	87,500	(9,500)	-9.8%	87,000	(500)	-0.6%
TOTAL 4329 Recycling	42,730	42,603	42,323	42,752	9,263	43,716	50,396	49,820	(576)	-1.1%	50,396	(576)	-1.1%
TOTAL 4332 Water Services	232,401	264,184	262,276	252,954	126,508	255,531	287,589	286,473	(1,116)	-0.4%	287,589	(1,116)	-0.4%
TOTAL 4339 Water Commission	277	-	-	92	-	503	-	4	(499)	-99.2%	503	(499)	-99.2%
TOTAL 4414 Mosquito Control	-	-	-	-	-	-	-	20,000	20,000	#DIV/0!	-	20,000	#DIV/0!
TOTAL 4415 Health Agencies & Hospitals	2,750	6,250	4,250	4,417	-	4,250	6,500	4,250	(2,250)	-34.5%	6,500	(2,250)	-34.5%
TOTAL 4440 Social Services	10,455	13,091	10,065	11,204	9,265	12,015	12,705	14,455	1,750	13.8%	12,705	1,750	13.8%
TOTAL 4442 General Assistance	4,210	11,418	4,210	6,613	-	1,997	13,000	9,000	(4,000)	-30.8%	13,000	(4,000)	-30.8%
TOTAL 4520 Parks & Recreation	50,315	51,876	53,683	51,958	13,118	55,183	57,161	58,723	1,562	2.7%	58,557	166	0.3%
TOTAL 4550 North Hampton Public Library	348,968	354,176	364,478	355,874	125,717	368,702	377,151	388,120	10,969	2.9%	389,658	1,538	0.4%
TOTAL 4583 Patriotic Purposes	1,837	1,000	2,436	1,758	-	1,576	3,500	2,500	(1,000)	-28.6%	3,500	(1,000)	-28.6%
TOTAL 4589 Agricultural Commission	1,663	1,367	949	1,326	83	871	1,825	1,200	(625)	-34.2%	1,825	(625)	-34.2%
TOTAL 4611 Conservation Commission	11,315	12,080	14,451	12,615	3,700	12,043	14,300	14,300	0.0%	0.0%	14,300		0.0%
TOTAL 4711 Debt Service - Principal	175,000	180,000	180,000	178,333	190,000	240,000	190,000	195,000	5,000	2.6%	195,000		0.0%
TOTAL 4721 Debt Service - Interest	165,006	157,369	149,219	157,198	115,263	188,460	141,032	132,244	(8,788)	-6.2%	132,244	(8,788)	-6.2%
<b>Grand Total</b>	<b>5,652,217</b>	<b>5,831,113</b>	<b>6,113,615</b>	<b>5,865,648</b>	<b>1,748,600</b>	<b>6,060,730</b>	<b>6,428,750</b>	<b>6,668,166</b>	<b>239,416</b>	<b>3.7%</b>	<b>6,550,036</b>	<b>118,130</b>	<b>1.8%</b>



Town of North Hampton

Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2016 Expenditures (Through 09/30/15)	ROLLING 12-MONTH EXPENDED (Through 09/30/15)	FY2016 Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Default Budget	Percent % change vs. FY2017 Default
<b>4130 Executive</b>												
01-4130-10-150 EX Salaries - Selectedmen	6,404	4,553	1,303	4,087	-	1,257	3,000	3,000	-	0.0%	3,000	0.0%
01-4130-10-550 EX Community Newsletter	4,566	1,632	4,788	3,678	-	4,788	2,500	2,500	-	0.0%	2,500	0.0%
01-4130-10-810 EX Publishing & Notice	84,338	18,955	88,785	22,378	88,455	88,455	85,567	85,567	10,448	11.6%	85,567	9.7%
01-4130-20-110 TA Administrator's Salary	64,128	59,003	65,544	62,882	17,245	64,153	57,720	57,720	982	0.0%	57,720	1.7%
01-4130-20-112 TA Administrative Assistant's Salary							7,500	7,500	-	0.0%	7,500	0.0%
01-4130-20-140 TA Minutes												
01-4130-20-160 TA Overtime	219	1,634		618	-	1,634			-			
01-4130-20-220 TA FICA/Medicare	10,969	11,132	11,616	11,239	2,920	11,466	11,842	11,842	40	0.3%	11,842	1.7%
01-4130-20-230 TA Retirement	10,381	16,362	16,954	14,566	4,288	16,785	16,117	17,348	1,232	7.6%	17,348	1.7%
01-4130-20-335 TA Training & Education	1,072	-	2,105	1,059	647	2,752	3,000	3,000	-	0.0%	3,000	0.0%
01-4130-20-416 TA Telephone/Internet/Cable	7,149	7,232	8,476	7,619	3,558	10,612	8,500	8,500	-	0.0%	8,500	0.0%
01-4130-20-550 TA Town Report Printing	1,775	2,302	2,430	2,169	-	2,430	2,750	2,750	-	0.0%	2,750	0.0%
01-4130-20-560 TA Dues/Subscriptions	2,175	1,224	1,998	1,799	332	1,737	3,000	3,000	(500)	-16.7%	3,000	0.0%
01-4130-20-620 TA Office Supplies	7,374	14,140	12,209	11,241	2,554	13,608	15,000	15,000	(1,500)	-10.0%	15,000	0.0%
01-4130-20-625 TA Postage	7,577	7,594	5,678	6,929	947	5,650	3,600	3,600	1,400	38.9%	3,600	0.0%
01-4130-20-671 TA Statute Books Subscription	1,685	1,191		959	-	-	-	-	-		-	
01-4130-20-740 TA Office Equipment	278	1,442	60	593	-	60	-	-	-		-	
01-4130-20-741 TA Equipment	1,847	5,154	1,707	2,903	1,897	2,878	4,000	3,000	(1,000)	-25.0%	4,000	0.0%
01-4130-20-810 TA Miscellaneous												
<b>TOTAL 4130 Executive</b>	<b>211,895</b>	<b>217,355</b>	<b>225,322</b>	<b>218,191</b>	<b>57,148</b>	<b>228,266</b>	<b>225,096</b>	<b>235,798</b>	<b>10,702</b>	<b>4.8%</b>	<b>234,312</b>	<b>4.1%</b>
<b>4140 Town Clerk/Elections</b>												
01-4140-10-130 TC/TX Deputy Salary	17,809	20,254	17,390	18,484	3,881	16,985	21,944	13,200	(3,744)	-17.1%	13,200	0.0%
01-4140-10-131 TC/TX Assistant Salary	6,818	9,014	7,319	7,717	4,963	9,711	9,711	9,711	-	0.0%	9,711	0.0%
01-4140-10-150 TC/TX Salary	50,369	51,806	51,402	51,192	12,266	51,602	53,174	58,057	2,883	5.4%	55,120	3.7%
01-4140-10-190 TC/TX Motor Vehicle Reg. Expenses	6,374	6,392	6,379	6,379	6,379	6,379	6,400	6,400	25	0.4%	6,400	0.0%
01-4140-10-220 TC/TX FICA/Medicare	5,530	6,110	5,638	5,759	1,179	5,435	6,400	6,400	(66)	-1.1%	6,400	0.0%
01-4140-10-230 TC Retirement	4,432	5,681	5,672	5,228	1,370	5,642	5,940	6,282	322	5.4%	6,157	2.1%
01-4140-10-240 TC/TX Training & Education	1,824	447	1,988	1,390	-	452	2,000	2,000	-	0.0%	2,000	0.0%
01-4140-10-341 TC/TX Telephone/Internet/Cable	934	559	962	845	155	1,117	750	1,000	250	33.3%	750	0.0%
01-4140-10-361 TC/TX Mortgage Research	524	566	619	570	619	619	1,000	1,000	-	0.0%	1,000	0.0%
01-4140-10-362 TC/TX Lien Recording Fees	300	212	211	241	7	189	600	500	(100)	-16.7%	600	0.0%
01-4140-10-550 TC/TX Printing & Supplies	1,053	649	1,025	909	317	1,000	1,000	1,000	-	0.0%	1,000	0.0%
01-4140-10-560 TC/TX Dues & Subscriptions	40	40	10	30	30	40	45	40	(5)	-11.1%	45	0.0%
01-4140-10-620 TC/TX Office Supplies	1,252	1,970	1,969	1,730	284	1,893	1,900	1,900	-	0.0%	1,900	0.0%
01-4140-10-625 TC/TX Postage	2,332	2,159	3,829	2,773	276	3,987	4,275	4,275	600	14.0%	4,275	0.0%
01-4140-10-740 TC/TX Equipment	2,659	3,548	2,900	2,069	-	2,900	2,900	2,900	-	0.0%	2,900	0.0%
01-4140-20-150 EL Moderator/Supr. Checklist Salary	2,900	2,800	2,800	2,867	-	2,900	2,900	2,900	-	0.0%	2,900	0.0%
01-4140-20-151 EL Election Workers Salary	692	350	731	591	-	595	300	300	(300)	-100.0%	300	0.0%
01-4140-20-220 EL FICA/Medicare	237	214	240	230	-	230	245	222	(23)	-9.4%	245	0.0%
01-4140-20-550 EL Printing & Supplies	4,017	3,702	5,800	4,440	437	4,855	4,800	6,650	1,850	38.5%	6,650	0.0%
01-4140-20-560 EL Meals	598	628	628	485	-	428	600	750	150	25.0%	600	0.0%
01-4140-20-620 EL Office Supplies	71	94	755	307	-	755	500	500	-	0.0%	500	0.0%
01-4140-20-810 EL Miscellaneous	4,510	-	100	1,537	-	100	100	100	-	0.0%	100	0.0%
<b>TOTAL 4140 Town Clerk/Elections</b>	<b>115,265</b>	<b>116,885</b>	<b>115,170</b>	<b>115,773</b>	<b>25,530</b>	<b>115,018</b>	<b>125,674</b>	<b>128,816</b>	<b>3,142</b>	<b>2.5%</b>	<b>125,805</b>	<b>0.1%</b>
<b>4150 Financial Administration</b>												
01-4150-10-110 FA Finance Director Salary	52,622	59,482	62,285	58,130	16,097	63,388	60,000	73,224	13,224	22.0%	72,000	2.0%
01-4150-10-220 FA FICA/Medicare	5,093	5,267	5,499	5,285	1,569	5,955	6,181	7,220	1,039	16.8%	7,099	1.4%
01-4150-10-230 FA Retirement	4,631	6,895	6,627	6,051	1,790	6,828	6,702	8,180	1,478	22.1%	8,043	1.3%
01-4150-10-301 FA Audit Fees	19,000	19,000	19,000	19,000	-	19,000	19,500	20,500	1,000	5.1%	19,500	0.0%
01-4150-10-302 FA Financial Management Services	19,530	15,573	-	11,701	-	-	-	-	-		-	
01-4150-10-303 FA Bookkeeper Salary	-	19,811	815	6,604	4,751	20,705	20,800	21,154	354	1.7%	20,800	0.0%
01-4150-10-335 FA Training & Education	200	375	815	463	160	682	1,000	1,000	-	0.0%	1,000	0.0%
01-4150-10-361 FA Bank Service Charges	3,043	2,825	1,741	2,536	123	1,032	3,000	1	(2,999)	-100.0%	3,000	0.0%
01-4150-10-416 FA Telephone/Internet/Cable	-	-	-	-	-	150	-	900	900		-	
01-4150-10-450 FA Taxes/Interest & Penalties	-	-	719	240	-	719	-	-	-		-	
01-4150-10-475 FA Unemployment Compensation	-	-	1,787	596	52	1,839	-	-	-		-	
01-4150-50-130 TR Treasurer Salary	5,333	6,833	6,400	6,222	1,084	6,417	6,400	6,617	217	3.4%	6,606	0.1%
01-4150-50-131 TR Deputy Treasurer Salary	2,770	(533)	-	746	-	-	-	-	-		-	
01-4150-50-220 TR FICA/Medicare	579	530	490	533	83	491	490	507	17	3.5%	498	0.2%
01-4150-50-335 TR Training & Education	-	-	-	-	-	-	50	50	-	0.0%	50	0.0%
01-4150-50-560 TR Dues & Subscriptions	-	-	-	-	-	-	50	50	-	0.0%	50	0.0%
<b>TOTAL 4150 Financial Administration</b>	<b>115,265</b>	<b>116,885</b>	<b>115,170</b>	<b>115,773</b>	<b>25,530</b>	<b>115,018</b>	<b>125,674</b>	<b>128,816</b>	<b>3,142</b>	<b>2.5%</b>	<b>125,805</b>	<b>0.1%</b>
<b>TOTAL 4100 Town Clerk/Elections</b>	<b>211,895</b>	<b>217,355</b>	<b>225,322</b>	<b>218,191</b>	<b>57,148</b>	<b>228,266</b>	<b>225,096</b>	<b>235,798</b>	<b>10,702</b>	<b>4.8%</b>	<b>234,312</b>	<b>4.1%</b>
<b>TOTAL 4100 Town Clerk/Elections</b>	<b>211,895</b>	<b>217,355</b>	<b>225,322</b>	<b>218,191</b>	<b>57,148</b>	<b>228,266</b>	<b>225,096</b>	<b>235,798</b>	<b>10,702</b>	<b>4.8%</b>	<b>234,312</b>	<b>4.1%</b>



Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2015 Expenditures (Through 03/31/15)	ROLLING 12-MONTH EXPENDED (Through 03/31/15)	FY2016 Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Default Budget	FY2017 Default Less: FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Proposed Default	Percent % change vs. FY2017 Default
<b>TOTAL 4150 Financial Administration</b>	112,801	116,347	126,174	118,107	25,859	127,204	124,173	139,403	15,230	12.3%	138,546	14,373	11.6%	887	0.6%
<b>4151 Data Processing</b>															
01-4151-60-330 DP License Fees	31,277	13,955	26,638	24,027	16,995	36,508	25,000	27,000	2,000	8.0%	25,000	-	0.0%	2,000	8.0%
01-4151-60-342 DP Software Upgrades	250	-	83	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-
01-4151-60-620 DP IT Contractor	13,929	55,869	31,846	33,881	19,711	21,523	30,000	32,000	2,000	6.7%	30,000	-	0.0%	2,000	6.7%
01-4151-60-740 DP Hardware Upgrades	10,084	13,619	20,666	14,790	1,615	20,302	5,000	5,000	-	0.0%	5,000	-	0.0%	-	0.0%
<b>TOTAL 4151 Data Processing</b>	55,540	83,453	79,350	72,781	38,321	78,333	60,000	64,000	4,000	6.7%	60,000	-	0.0%	4,000	6.7%
<b>4152 Property Valuation</b>															
01-4152-10-361 AS Contract Assessing Services/MRI	74,665	60,161	60,063	64,970	20,750	65,487	72,970	66,000	(6,970)	-9.6%	72,970	-	0.0%	(6,970)	-9.6%
01-4152-10-391 AS Tax Map Updates	1,990	500	1,459	1,316	1,105	1,621	2,500	2,000	(500)	-20.0%	2,500	-	0.0%	(500)	-20.0%
<b>TOTAL 4152 Property Valuation</b>	76,675	60,661	61,522	66,286	21,855	67,108	75,470	68,000	(7,470)	-9.9%	75,470	-	0.0%	(7,470)	-9.9%
<b>4153 Legal Expense</b>															
01-4153-10-320 AT Town Attorney - General	79,618	75,869	13,044	56,177	90	5,325	10,000	15,000	5,000	50.0%	10,000	-	0.0%	5,000	50.0%
01-4153-10-321 AT Code Enforcement	-	-	44,264	14,755	6,093	50,347	42,500	42,500	-	0.0%	42,500	-	0.0%	-	0.0%
01-4153-10-322 AT Labor Negotiations	26,276	20,025	14,633	20,311	-	14,633	25,000	15,000	(10,000)	-40.0%	25,000	-	0.0%	(10,000)	-40.0%
01-4153-10-322 AT Land Use & Abatements	-	-	33,793	11,294	8,532	42,325	22,500	22,500	-	0.0%	22,500	-	0.0%	-	0.0%
<b>TOTAL 4153 Legal Expense</b>	105,894	95,894	105,734	102,507	14,705	112,630	100,000	95,000	(5,000)	-5.0%	100,000	-	0.0%	(5,000)	-5.0%
<b>4155 Personnel Administration</b>															
01-4155-10-180 PA COLA	-	-	23,232	7,744	-	23,232	13,481	-	(13,481)	-100.0%	13,481	-	0.0%	(13,481)	-100.0%
01-4155-10-191 PA Performance Adjustment	-	-	-	-	-	-	17,242	-	(17,242)	-100.0%	17,242	-	0.0%	(17,242)	-100.0%
01-4155-10-192 PA Compensation/Salary Increases	-	-	-	-	-	-	28,855	-	(28,855)	-100.0%	28,855	-	0.0%	(28,855)	-100.0%
01-4155-10-210 PA Health Insurance	97,881	126,795	119,533	114,736	33,698	130,646	143,802	147,529	3,727	2.6%	155,223	11,421	7.9%	(7,694)	-5.0%
<b>TOTAL 4155 Personnel Administration</b>	97,881	126,795	142,765	122,480	33,698	153,878	174,525	176,384	1,859	1.1%	185,946	11,421	6.5%	(9,562)	-5.1%
<b>4191 Planning &amp; Zoning</b>															
01-4191-10-110 PB Administrator Salary	32,343	32,516	32,092	32,317	8,044	32,725	33,496	34,066	570	1.7%	33,496	-	0.0%	570	1.7%
01-4191-10-120 PB Overtime	2,201	2,010	3,112	2,441	610	3,276	2,300	2,300	-	0.0%	2,300	-	0.0%	-	0.0%
01-4191-10-220 PB FICA/Medicare	2,413	2,495	2,522	2,477	540	2,576	2,739	2,782	43	1.6%	2,739	-	0.0%	43	1.6%
01-4191-10-230 PB NH Retirement	3,051	3,782	3,799	3,844	959	3,919	3,999	4,062	63	1.6%	3,999	-	0.0%	63	1.6%
01-4191-10-320 PB Legal	-	485	-	165	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-
01-4191-10-335 PB Training & Education	18	148	138	101	-	100	500	500	-	0.0%	500	-	0.0%	-	0.0%
01-4191-10-361 PB Special Studies	2,500	2,000	-	1,500	-	-	4,000	2,500	(1,500)	-37.5%	4,000	-	0.0%	(1,500)	-37.5%
01-4191-10-362 PB Registry Costs	375	523	391	430	271	551	1,500	800	(700)	-46.7%	1,500	-	0.0%	(700)	-46.7%
01-4191-10-363 PB Circuit Rider Service	16,006	16,006	16,678	16,297	9,021	17,460	19,000	18,000	(1,000)	-5.3%	19,000	-	0.0%	(1,000)	-5.3%
01-4191-10-363 PB Rockingham Planning Commission Dues	4,000	6,130	6,379	5,603	-	4,270	5,000	4,500	(500)	-10.0%	5,000	-	0.0%	(500)	-10.0%
01-4191-10-390 PB Master Plan	88	-	-	29	-	-	1	1	-	0.0%	1	-	0.0%	-	0.0%
01-4191-10-550 PB Printing	77	-	-	26	-	-	1,800	500	(1,300)	-72.2%	1,800	-	0.0%	(1,300)	-72.2%
01-4191-10-551 PB Legal Notices	4,465	2,781	3,619	3,622	508	3,208	4,000	4,000	-	0.0%	4,000	-	0.0%	-	0.0%
01-4191-10-620 PB Office Supplies	-	18	30	16	-	30	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-
01-4191-10-625 PB Postage	921	-	723	515	65	788	1,150	900	(250)	-21.7%	1,150	-	0.0%	(250)	-21.7%
01-4191-10-810 PB Heritage Commission	1,050	1,000	1,000	1,017	-	1,000	1,000	1,000	-	0.0%	1,000	-	0.0%	-	0.0%
01-4191-20-110 ZBA Administrator Salary	17,378	17,540	17,176	17,398	4,331	17,516	16,748	17,033	285	1.7%	16,748	-	0.0%	285	1.7%
01-4191-20-160 ZBA Overtime	766	748	1,395	970	72	833	1,150	1,150	-	0.0%	1,150	-	0.0%	-	0.0%
01-4191-20-220 ZBA FICA/Medicare	1,263	1,332	1,337	1,311	312	1,318	1,369	1,369	-	0.0%	1,369	-	0.0%	-	0.0%
01-4191-20-230 ZBA Retirement	1,596	2,017	2,015	1,876	492	2,009	1,999	2,031	32	1.6%	1,999	-	0.0%	32	1.6%
01-4191-20-335 ZBA Training & Education	528	-	541	356	70	351	1,000	750	(250)	-25.0%	1,000	-	0.0%	(250)	-25.0%
01-4191-20-362 ZBA REGISTRY COSTS	177	111	218	169	-	202	500	500	-	0.0%	500	-	0.0%	-	0.0%
01-4191-20-550 ZBA Printing	649	-	216	216	-	-	1,000	500	(500)	-50.0%	1,000	-	0.0%	(500)	-50.0%
01-4191-20-551 ZBA Legal Notices	1,884	1,553	1,737	1,725	248	1,748	2,015	2,015	-	0.0%	2,015	-	0.0%	-	0.0%
01-4191-20-625 ZBA Postage	302	-	538	280	54	592	900	750	(150)	-16.7%	900	-	0.0%	(150)	-16.7%
<b>TOTAL 4191 Planning &amp; Zoning</b>	93,951	93,305	95,640	94,299	25,601	94,472	107,166	102,031	(5,135)	-4.8%	107,166	-	0.0%	(5,135)	-4.8%
<b>4194 General Government Buildings</b>															
01-4194-10-360 GB Custodial Services	11,616	14,846	19,279	15,247	4,500	19,579	20,000	20,000	-	0.0%	20,000	-	0.0%	-	0.0%
01-4194-10-410 GB Electricity	22,254	20,614	19,206	20,691	-	13,047	25,000	22,000	(3,000)	-12.0%	25,000	-	0.0%	(3,000)	-12.0%
01-4194-10-411 GB Heating Oil	16,008	21,041	21,242	19,430	424	21,476	22,000	20,000	(2,000)	-9.1%	22,000	-	0.0%	(2,000)	-9.1%
01-4194-10-414 GB Water	6,754	7,598	8,940	7,764	927	7,612	8,000	8,000	-	0.0%	8,000	-	0.0%	-	0.0%
01-4194-10-580 GB Building Maintenance	31,833	14,588	17,532	21,318	8,620	20,000	20,000	20,000	-	0.0%	20,000	-	0.0%	-	0.0%
01-4194-10-640 GB Custodial Supplies	803	556	119	493	35	7,434	800	400	(400)	-50.0%	800	-	0.0%	(400)	-50.0%



Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2016 Expenditure (Through 09/30/16)	ROLLING 12-MONTH EXPENDED (Through 09/30/15)	FY2016 Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. Budget	FY2017 Default Budget	FY2017 Default Less: FY2016 Budget	Percent % change vs. Budget	FY2017 Proposed Default	Percent % change vs. FY2017 Default
01-4194-10-750 GB Furniture	297	-	518	272	-	518	1,000	750	(250)	-25.0%	1,000	-	0.0%	(250)	-25.0%
<b>TOTAL 4194 General Government Buildings</b>	<b>89,565</b>	<b>79,243</b>	<b>86,536</b>	<b>85,215</b>	<b>14,506</b>	<b>69,455</b>	<b>96,800</b>	<b>91,150</b>	<b>(5,650)</b>	<b>-5.8%</b>	<b>96,800</b>	<b>-</b>	<b>0.0%</b>	<b>[5,650]</b>	<b>-5.8%</b>
<b>4195 Cemeteries</b>															
01-4195-10-130 CEM Salaries - Part Time Permanent	30,351	31,640	32,786	31,596	10,836	32,507	31,000	31,527	527	1.7%	31,000	-	0.0%	527	1.7%
01-4195-10-150 CEM Trustees Stipend	300	300	300	300	-	300	300	300	-	0.0%	300	-	0.0%	-	0.0%
01-4195-10-220 CEM FICA/Medicare	2,300	2,571	2,508	2,460	829	2,487	2,650	2,412	(238)	-9.0%	2,650	-	0.0%	(238)	-9.0%
01-4195-10-410 CEM Electricity	252	264	321	279	66	313	360	360	-	0.0%	360	-	0.0%	-	0.0%
01-4195-10-411 CEM Heating Fuel	414	-	-	138	-	250	250	250	-	0.0%	250	-	0.0%	-	0.0%
01-4195-10-414 CEM Water	1,383	1,463	466	1,104	773	1,196	1,500	1,500	-	0.0%	1,500	-	0.0%	-	0.0%
01-4195-10-416 CEM Telephone/Internet/Cable	880	784	837	834	51	817	850	850	-	0.0%	850	-	0.0%	-	0.0%
01-4195-10-560 CEM Meetings/Dues & Subscriptions	230	410	350	330	-	350	250	250	-	0.0%	250	-	0.0%	-	0.0%
01-4195-10-572 CEM Equipment Maintenance	1,523	3,702	1,867	2,297	652	2,013	2,800	2,800	-	0.0%	2,800	-	0.0%	-	0.0%
01-4195-10-580 CEM Cemetery Maintenance	592	-	-	197	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
01-4195-10-620 CEM Office Supplies	201	380	87	223	43	108	300	300	-	0.0%	300	-	0.0%	-	0.0%
01-4195-10-630 CEM General Maintenance	603	2,314	4,677	2,531	1,282	5,277	2,325	2,325	-	0.0%	2,325	-	0.0%	-	0.0%
01-4195-10-635 CEM Gasoline/Mileage/Tolls	1,074	959	669	901	590	961	1,000	1,000	-	0.0%	1,000	-	0.0%	-	0.0%
01-4195-10-740 CEM Equipment Purchase	1,913	-	2,575	1,486	-	2,575	2,500	2,500	-	0.0%	2,500	-	0.0%	-	0.0%
01-4195-10-820 CEM Personal Vehicle/Equipment Use Reimb	2,355	2,203	1,108	1,889	-	923	2,000	2,000	-	0.0%	2,000	-	0.0%	-	0.0%
<b>TOTAL 4195 Cemeteries</b>	<b>44,371</b>	<b>46,990</b>	<b>48,352</b>	<b>46,574</b>	<b>15,122</b>	<b>49,847</b>	<b>48,085</b>	<b>48,374</b>	<b>289</b>	<b>0.6%</b>	<b>48,085</b>	<b>-</b>	<b>0.0%</b>	<b>289</b>	<b>0.6%</b>
<b>4196 Insurance</b>															
01-4196-10-260 INS Worker's Compensation	85,502	70,550	67,453	67,835	72,365	72,365	72,845	80,130	7,285	10.0%	80,130	-	10.0%	7,285	10.0%
01-4196-10-520 INS Property & Liability	53,046	95,759	60,732	56,846	64,983	64,983	64,983	71,482	6,499	10.0%	71,482	-	10.0%	6,499	10.0%
01-4196-10-522 INS Employee Term Life	4,621	4,069	4,069	4,314	1,023	4,056	4,442	4,401	(41)	-7.7%	4,442	-	0.0%	(341)	-7.7%
01-4196-10-523 INS Employee LT & ST Disability	16,968	16,641	16,586	16,732	4,201	16,510	17,405	16,183	(1,222)	-7.0%	17,405	-	0.0%	(1,222)	-7.0%
<b>TOTAL 4196 Insurance</b>	<b>140,137</b>	<b>148,203</b>	<b>148,840</b>	<b>145,727</b>	<b>142,572</b>	<b>157,914</b>	<b>158,675</b>	<b>171,896</b>	<b>12,221</b>	<b>7.7%</b>	<b>172,459</b>	<b>13,784</b>	<b>8.5%</b>	<b>[1,563]</b>	<b>-0.5%</b>
<b>4197 Associations &amp; Advertising</b>															
01-4197-10-560 DUES New Hampshire Municipal Association	4,771	5,400	5,399	5,190	-	5,399	6,000	5,792	(208)	-3.5%	6,000	-	0.0%	(208)	-3.5%
<b>TOTAL 4197 Associations &amp; Advertising</b>	<b>4,771</b>	<b>5,400</b>	<b>5,399</b>	<b>5,190</b>	<b>-</b>	<b>5,399</b>	<b>6,000</b>	<b>5,792</b>	<b>(208)</b>	<b>-3.5%</b>	<b>6,000</b>	<b>-</b>	<b>0.0%</b>	<b>(208)</b>	<b>-3.5%</b>
<b>4210 Police</b>															
01-4210-10-110 PD Salary - Union	459,443	458,586	478,418	465,482	108,610	494,073	537,630	524,043	(13,587)	-2.5%	537,630	-	0.0%	(13,587)	-2.5%
01-4210-10-110 PD Salary - Chief	89,449	85,399	84,093	86,314	19,996	82,926	75,866	87,813	11,947	15.7%	86,345	-	13.8%	1,468	1.7%
01-4210-10-110 PD Salary - Deputy Chief	74,970	76,860	69,650	73,827	-	51,359	75,000	75,000	-	#DIV/0!	-	-	#DIV/0!	75,000	#DIV/0!
01-4210-10-110 PD Salary - Admin	47,991	48,172	48,095	48,086	11,588	47,594	47,990	47,850	(140)	-0.3%	47,950	(940)	-2.0%	860	1.7%
01-4210-10-160 PD Overtime	75,853	92,594	120,594	95,214	30,231	121,659	93,000	96,000	3,000	3.2%	93,000	-	0.0%	3,000	3.2%
01-4210-10-191 PD Holiday Pay	16,952	16,666	15,401	16,306	-	15,401	19,153	20,155	1,002	5.2%	19,153	-	0.0%	1,002	5.2%
01-4210-10-210 PD Health Insurance	173,782	168,497	161,620	167,966	33,465	160,655	248,687	280,061	31,374	12.6%	260,068	11,381	4.6%	19,953	7.7%
01-4210-10-220 PD FICA/Medicare	13,868	14,833	16,476	15,059	3,189	16,455	14,371	15,859	1,422	9.8%	14,820	383	2.7%	1,039	7.0%
01-4210-10-230 PD Retirement	147,192	194,696	199,093	180,324	43,139	200,086	201,231	220,854	19,633	9.8%	202,988	1,757	0.9%	17,866	8.8%
01-4210-10-320 PD Prosecution Expense	-	6,667	40,000	15,556	13,333	40,000	40,050	40,050	-	0.0%	40,050	-	0.0%	-	0.0%
01-4210-10-335 PD Training	11,300	7,079	8,133	8,837	750	8,953	8,250	8,250	-	0.0%	8,250	-	0.0%	-	0.0%
01-4210-10-336 PD Education	-	-	-	-	919	919	11,250	11,250	-	0.0%	1,500	-	0.0%	-	0.0%
01-4210-10-361 PD Physicals & Drug/Polygraph Screening	1,152	-	-	384	621	621	1,500	1,500	-	0.0%	12,300	-	0.0%	-	0.0%
01-4210-10-416 PD Telephone/Internet/Cable	12,209	11,348	10,678	11,478	1,655	11,142	12,300	12,300	-	0.0%	12,300	-	0.0%	-	0.0%
01-4210-10-460 PD Vehicle Lease	32,176	23,284	39,399	31,620	26,400	26,400	26,400	7,500	-	-100.0%	7,500	-	0.0%	-	0.0%
01-4210-10-560 PD Dues & Subscriptions	4,929	4,715	9,309	6,318	5,019	8,369	7,500	600	-	0.0%	600	-	0.0%	-	0.0%
01-4210-10-561 PD Books & Periodicals	364	460	360	395	-	360	600	600	-	0.0%	600	-	0.0%	-	0.0%
01-4210-10-570 PD Vehicle Maintenance	8,658	10,866	12,962	10,842	2,411	13,960	8,800	11,800	3,000	34.1%	8,800	-	0.0%	3,000	34.1%
01-4210-10-571 PD Equipment Maintenance	1,079	635	614	776	-	614	-	-	-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
01-4210-10-610 PD Department Supplies	5,841	6,134	8,380	6,785	1,934	8,896	7,000	7,000	-	0.0%	7,000	-	0.0%	-	0.0%
01-4210-10-611 PD Lock Up & Breathalyzer	-	200	-	67	-	100	100	100	-	0.0%	100	-	0.0%	-	0.0%
01-4210-10-619 PD Uniforms/Apparel/Gear	9,279	4,757	11,397	8,478	4,005	14,403	14,700	13,400	(1,300)	-8.8%	14,700	-	0.0%	(1,300)	-8.8%
01-4210-10-620 PD Office Supplies	1,573	4,761	4,881	3,739	152	4,462	4,800	4,800	-	0.0%	4,800	-	0.0%	-	0.0%
01-4210-10-625 PD Postage	198	305	305	168	43	348	500	500	-	0.0%	500	-	0.0%	-	0.0%
01-4210-10-635 PD Gasoline/Mileage/Tolls	20,996	20,828	16,315	19,380	3,170	16,031	22,000	17,024	(4,976)	-22.6%	22,000	-	0.0%	(4,976)	-22.6%
01-4210-10-741 PD Equipment	3,210	3,240	3,317	3,317	1,156	3,759	3,600	8,045	4,445	123.5%	3,600	-	0.0%	4,445	123.5%
<b>TOTAL 4210 Police</b>	<b>1,212,364</b>	<b>1,261,287</b>	<b>1,359,492</b>	<b>1,277,714</b>	<b>312,335</b>	<b>1,349,684</b>	<b>1,407,344</b>	<b>1,526,742</b>	<b>119,398</b>	<b>8.5%</b>	<b>1,404,014</b>	<b>(3,330)</b>	<b>-0.2%</b>	<b>122,728</b>	<b>8.7%</b>
<b>4220 Fire &amp; Rescue</b>															



Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2016 Expenditures (Through 08/30/15)	FY2017 Budget			FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Default Budget	FY2017 Default Less: FY2017 Proposed	Percent % change vs. FY2016 Budget	FY2017 Default	Percent % change vs. FY2017 Default
						ROLLING										
						12-MONTH EXPENDED (Through 08/30/15)	FY2016 Budget	FY2017 Proposed Budget								
01-4220-10-120 FD Salary - Union	592,299	572,694	634,875	599,956	83,606	578,606	628,713	669,223	40,510	6.4%	669,223	669,223	40,510	6.4%	669,223	0.0%
01-4220-10-120 FD Salary - Chief	84,212	80,022	86,026	76,753	20,452	49,964	75,400	86,455	11,055	14.7%	86,455	86,455	9,610	12.7%	86,455	0.0%
01-4220-10-120 FD Salary - Deputy Chief	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
01-4220-10-131 FD Callmen Salary	2,769	1,437	1,931	2,046	-	1,931	3,700	4,868	1,168	31.6%	4,868	3,700	-	0.0%	1,168	31.6%
01-4220-10-160 FD Overtime	164,827	200,013	200,689	188,510	50,146	196,207	173,750	179,657	5,907	3.4%	179,657	173,750	-	0.0%	5,907	3.4%
01-4220-10-181 FD Holiday Pay	22,664	22,312	23,344	22,773	-	23,344	24,181	25,739	1,558	6.4%	25,739	25,739	1,558	6.4%	1,558	0.0%
01-4220-10-210 FD Health Insurance	309,950	255,147	241,862	268,980	6,519	196,877	295,531	295,050	(481)	-0.2%	295,531	307,069	11,538	3.9%	(12,019)	-3.9%
01-4220-10-220 FD FICA/Medicare	12,654	13,468	13,656	13,259	2,692	12,980	13,508	14,307	799	5.9%	14,307	14,112	604	4.5%	604	1.4%
01-4220-10-230 FD Retirement	198,794	246,339	257,064	234,066	45,521	240,163	265,952	280,249	14,297	5.4%	280,249	278,105	12,153	4.6%	2,144	0.8%
01-4220-10-334 FD Education	-	-	-	-	-	-	5,000	5,000	-	0.0%	5,000	5,000	-	0.0%	-	0.0%
01-4220-10-335 FD Training	5,481	4,242	3,465	4,396	1,538	4,733	8,475	19,500	11,025	130.1%	8,475	8,475	11,025	130.1%	11,025	0.0%
01-4220-10-336 FD Chief's Expenses	1,244	1,232	554	1,010	72	524	750	750	-	0.0%	750	750	-	0.0%	-	0.0%
01-4220-10-361 FD Physicals & Drug/Polygraph Screening	-	-	4,100	1,367	275	4,305	2,500	4,075	1,575	63.0%	4,075	2,500	-	0.0%	1,575	63.0%
01-4220-10-416 FD Telephone/Internet/Cable	4,471	3,248	3,572	3,764	1,740	3,792	4,940	6,533	1,593	32.2%	6,533	4,940	-	0.0%	1,593	32.2%
01-4220-10-560 FD Dues & Subscriptions	4,056	3,338	7,308	4,901	1,099	7,232	5,638	5,542	(96)	-1.7%	5,542	5,638	-	0.0%	(96)	-1.7%
01-4220-10-571 FD Equipment Maintenance	5,655	3,881	2,415	3,917	118	1,495	5,760	6,228	468	8.1%	6,228	5,760	-	0.0%	468	8.1%
01-4220-10-572 FD Radio Maintenance	948	868	2,673	1,529	165	2,374	2,880	2,779	(101)	-3.5%	2,779	2,880	-	0.0%	(101)	-3.5%
01-4220-10-615 FD Fire Prevention	17	259	-	92	231	231	775	775	-	0.0%	775	775	-	0.0%	-	0.0%
01-4220-10-619 FD Uniforms/Apparel/Gear	7,542	7,208	15,975	10,242	266	15,795	8,400	8,800	400	4.8%	8,800	8,400	-	0.0%	400	4.8%
01-4220-10-620 FD Office Supplies	1,086	755	1,578	1,140	45	1,427	1,750	1,750	-	0.0%	1,750	1,750	-	0.0%	-	0.0%
01-4220-10-635 FD Gasoline/Mileage/Tolls	10,683	9,144	11,277	10,368	1,773	10,431	11,579	10,371	(1,208)	-10.4%	10,371	11,579	-	0.0%	(1,208)	-10.4%
01-4220-10-640 FD Station Maintenance	2,915	2,825	3,762	3,174	394	3,074	3,600	3,600	-	0.0%	3,600	3,600	-	0.0%	-	0.0%
01-4220-10-660 FD Vehicle Maintenance	10,259	7,161	7,354	8,258	12	5,993	15,000	14,555	(445)	-3.0%	14,555	15,000	-	0.0%	(445)	-3.0%
01-4220-10-740 FD Equipment	9,240	9,593	10,873	9,902	163	9,434	8,140	15,750	7,610	93.5%	15,750	8,140	-	0.0%	7,610	93.5%
TOTAL 4220 Fire & Rescue	1,461,746	1,445,082	1,514,373	1,470,400	216,827	1,370,912	1,565,922	1,661,556	95,634	6.1%	1,661,556	1,641,895	75,973	4.9%	19,661	1.2%
4240 Code Enforcement																
01-4240-10-110 CE Salary	56,086	63,479	63,610	61,058	15,625	63,926	63,500	64,554	1,054	1.7%	64,554	63,500	-	0.0%	1,054	1.7%
01-4240-10-130 CE Part Time Salary	4,569	-	15,660	6,743	4,869	19,329	20,800	22,245	1,445	6.9%	22,245	21,873	1,073	5.2%	372	1.7%
01-4240-10-220 CE FICA/Medicare	4,535	4,880	5,973	5,129	1,528	6,255	6,449	6,649	191	3.0%	6,649	6,531	82	1.3%	109	1.7%
01-4240-10-230 CE Retirement	4,831	6,861	6,861	6,218	1,745	6,954	7,093	7,211	118	1.7%	7,211	7,093	-	0.0%	118	1.7%
01-4240-10-335 CE Training & Education	75	365	350	263	-	350	900	900	-	0.0%	900	900	-	0.0%	-	0.0%
01-4240-10-416 CE Telephone/Internet/Cable	1,758	1,702	2,558	2,006	195	2,249	1,500	2,500	1,000	66.7%	2,500	1,500	-	0.0%	1,000	66.7%
01-4240-10-560 CE Dues & Subscriptions	233	168	235	212	-	235	500	500	-	0.0%	500	500	-	0.0%	-	0.0%
01-4240-10-620 CE Office Supplies	156	-	-	52	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
01-4240-10-635 CE Gasoline/Mileage/Tolls	1,310	2,240	1,611	1,720	221	766	1,500	1,750	250	16.7%	1,750	1,500	-	0.0%	250	16.7%
01-4240-10-640 CE Vehicle Maintenance	-	-	79	26	-	79	1,500	1,500	-	0.0%	1,500	1,500	-	0.0%	-	0.0%
01-4240-10-740 CE Equipment	128	-	300	143	-	300	250	250	-	0.0%	250	250	-	0.0%	-	0.0%
01-4240-10-810 CE Miscellaneous	-	578	-	193	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
TOTAL 4240 Code Enforcement	73,681	80,373	97,237	83,764	24,183	100,443	103,992	108,050	4,058	3.9%	108,050	105,147	1,155	1.1%	2,903	2.8%
4290 Emergency Management																
01-4290-10-110 EM Public Safety Director Salary	-	-	-	-	13,875	13,875	59,012	63,412	4,400	7.5%	63,412	62,352	3,340	5.7%	1,060	1.7%
01-4290-10-220 EM FICA/Medicare	-	-	-	-	1,039	1,039	1,039	4,851	4,851	#DIV/0!	4,851	4,770	4,770	0.0%	81	1.7%
01-4290-10-438 EM Joint Operations Training Overtime	-	-	-	-	-	-	13,572	14,192	620	4.6%	14,192	13,572	620	4.6%	620	4.6%
01-4290-10-439 EM Director's Training	-	-	-	-	-	-	500	500	-	0.0%	500	500	-	0.0%	-	0.0%
01-4290-10-440 EM Retirement	-	-	-	-	-	-	3,769	3,942	173	4.6%	3,942	3,769	-	0.0%	173	4.6%
01-4290-10-443 EM Contract Instructor's Fees	-	-	-	-	-	-	2,500	2,500	-	0.0%	2,500	2,500	-	0.0%	-	0.0%
TOTAL 4290 Emergency Management	-	-	-	-	14,914	14,914	79,353	89,397	10,044	12.7%	89,397	87,463	8,110	10.2%	1,934	2.2%
4312 Highways & Streets																
01-4312-20-110 HW Salary - Union	132,022	136,673	138,702	135,799	23,259	132,020	142,335	142,335	-	0.0%	142,335	142,335	-	0.0%	-	0.0%
01-4312-20-110 HW Salary - Director	70,728	72,090	74,401	72,406	19,970	74,789	74,150	81,360	7,210	9.7%	81,360	80,000	5,860	7.6%	1,360	1.7%
01-4312-20-130 HW Part Time Salary	6,020	6,715	7,012	6,882	1,788	7,128	7,500	7,500	-	0.0%	7,500	7,500	-	0.0%	-	0.0%
01-4312-20-131 HW On Call Pay	3,000	3,039	3,000	3,013	-	3,013	3,000	3,000	-	0.0%	3,000	3,000	-	0.0%	-	0.0%
01-4312-20-160 HW Overtime	25,484	22,582	28,388	25,465	1,068	28,457	23,500	23,500	-	0.0%	23,500	23,500	-	0.0%	-	0.0%
01-4312-20-210 HW Health Insurance	67,847	62,524	64,424	64,965	14,230	66,038	70,084	80,933	10,849	15.5%	80,933	85,109	15,024	21.4%	(4,176)	-4.9%
01-4312-20-220 HW FICA/Medicare	17,886	18,671	19,090	18,582	3,815	18,954	19,163	20,000	837	4.4%	20,000	19,610	447	2.3%	390	2.0%
01-4312-20-230 HW Retirement	20,362	25,683	26,207	24,084	5,467	26,235	26,807	28,000	1,193	4.5%	28,000	27,795	988	3.7%	205	0.7%
01-4312-20-335 HW Training & Education	11	-	-	4	-	-	600	600	-	0.0%	600	600	-	0.0%	-	0.0%
01-4312-20-361 HW Physicals	307	433	660	467	-	516	600	700	100	16.7%	700	600	-	0.0%	100	16.7%
01-4312-20-362 HW Care of Trees	2,100	1,150	2,625	1,958	1,350	3,975	3,000	3,000	-	0.0%	3,000	3,000	-	0.0%	-	0.0%
01-4312-20-410 HW Electricity	2,883	2,883	2,885	2,807	645	3,110	2,750	3,000	250	9.1%	2,750	2,750	-	0.0%	250	9.1%
01-4312-20-412 HW Propane/Natural Gas	4,038	4,538	5,461	4,679	181	5,452	4,600	5,600	900	19.6%	5,600	4,600	-	0.0%	900	19.6%
01-4312-20-414 HW Water	418	440	670	509	55	618	450	700	250	55.8%	700	450	-	0.0%	250	55.8%



Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2015 Expenditures (Through 09/30/15)	ROLLING 12-MONTH EXPENDED (Through 09/30/15)	FY2016 Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent change vs. FY2016 Budget	FY2017 Default	FY2017 Proposed Less: FY2017 Default	Percent change vs. FY2017 Default
01-4312-20-416 HW Telephone/Internet/Cable	2,765	2,921	2,828	2,838	686	2,961	3,000	3,000	-	0.0%	3,000	-	0.0%
01-4312-20-440 HW Contract Snow Plowing	16,045	14,378	26,111	18,845	-	26,111	12,000	16,000	4,000	33.3%	12,000	4,000	33.3%
01-4312-20-442 HW Welding Miscellaneous	1,508	885	350	914	-	350	1,500	1,500	-	0.0%	1,500	-	0.0%
01-4312-20-443 HW Catch Basin Cleaning	180	-	-	60	-	-	11,000	4,000	-	0.0%	4,000	-	0.0%
01-4312-20-444 HW Pavement Marking	9,764	9,268	10,969	10,000	1,390	12,109	11,330	11,330	330	3.0%	11,000	330	3.0%
01-4312-20-490 HW Equipment Lease Payment	42,634	59,632	84,915	62,394	42,300	54,281	64,282	42,300	(21,982)	-34.2%	42,300	-	0.0%
01-4312-20-560 HW Dues & Subscriptions	1,360	1,183	488	1,010	2,679	461	1,400	1,400	-	0.0%	1,400	-	0.0%
01-4312-20-571 HW General Maintenance	12,219	9,935	9,765	10,640	10,747	10,747	8,000	9,000	1,000	12.5%	8,000	1,000	12.5%
01-4312-20-572 HW Equipment Maintenance	33,392	29,151	32,302	31,615	6,167	31,147	25,000	29,000	4,000	16.0%	25,000	4,000	16.0%
01-4312-20-580 HW Meals	-	-	675	225	-	675	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4312-20-581 HW Equipment Rental	6,820	8,187	9,366	8,124	144	5,383	8,000	8,000	-	0.0%	8,000	-	0.0%
01-4312-20-611 HW Street Signs	2,433	1,271	1,124	1,609	259	1,007	3,000	3,000	-	0.0%	3,000	-	0.0%
01-4312-20-619 HW Uniforms	4,039	4,100	4,194	4,111	991	4,245	4,100	4,300	200	4.9%	4,100	200	4.9%
01-4312-20-620 HW Office Supplies	518	282	288	363	80	238	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4312-20-625 HW Gasoline/Mileage/Tolls	16,924	18,076	21,155	18,718	1,948	20,601	18,300	14,960	(3,340)	-18.3%	18,300	(3,340)	-18.3%
01-4312-20-650 HW Lawn Care	56	360	99	172	-	-	325	325	-	0.0%	325	-	0.0%
01-4312-20-681 HW Hardware	1,370	1,215	1,267	1,284	518	1,704	1,500	1,500	-	0.0%	1,500	-	0.0%
01-4312-20-740 HW Equipment	8,036	1,804	1,304	3,715	1,091	1,568	1,000	1,000	-	0.0%	1,000	-	0.0%
01-4312-20-770 HW Asphalt Paving	44,543	71,805	57,397	57,915	18,292	57,470	80,000	80,000	-	0.0%	80,000	-	0.0%
01-4312-20-810 HW Cold Patch Material	393	837	726	652	-	387	945	1,215	270	28.5%	945	270	28.5%
01-4312-20-811 HW Loam & Gravel	1,997	2,745	1,387	2,043	1,010	1,872	3,000	3,000	-	0.0%	3,000	-	0.0%
01-4312-20-813 HW Sand	2,929	6,889	10,365	6,728	-	10,365	6,400	6,750	350	5.5%	6,400	350	5.5%
01-4312-20-814 HW Salt	36,299	32,548	45,224	38,024	-	45,224	32,400	41,000	8,600	26.5%	32,400	8,600	26.5%
01-4312-20-815 HW Paint & Lumber	-	149	-	50	-	-	200	200	-	0.0%	200	-	0.0%
01-4312-20-816 HW MS4 Permit Compliance	-	-	-	-	-	-	40,000	-	(40,000)	-100.0%	20,000	(20,000)	-100.0%
TOTAL 4312 Highways & Streets	599,520	634,852	695,792	643,388	149,291	659,204	707,891	682,908	(24,983)	-3.5%	682,908	(24,983)	-3.5%
4316 Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4316-10-410 Street Lights	22,328	27,212	27,770	25,770	9,486	33,880	24,000	25,000	1,000	4.2%	24,000	1,000	4.2%
TOTAL 4316 Street Lighting	22,328	27,212	27,770	25,770	9,486	33,880	24,000	25,000	1,000	4.2%	24,000	1,000	4.2%
4323 Brush Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4323-10-130 BRUSH Salary	3,839	3,679	1,515	3,011	1,056	2,571	4,200	3,800	(600)	-14.3%	4,200	(600)	-14.3%
01-4323-10-220 BRUSH FICA/Medicare	294	268	116	226	81	197	322	280	(42)	-13.0%	322	(42)	-13.0%
01-4323-10-810 BRUSH Miscellaneous	168	268	963	466	-	963	400	400	-	0.0%	400	-	0.0%
TOTAL 4323 Brush Disposal	4,301	4,215	2,594	3,703	1,137	3,731	4,922	4,280	(642)	-13.0%	4,922	(642)	-13.0%
4324 Solid Waste Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4324-10-441 Solid Waste Disposal (Tipping) Fees	85,855	85,585	80,739	84,060	12,192	77,530	90,000	80,000	(10,000)	-11.1%	90,000	(10,000)	-11.1%
01-4324-10-442 Bulky Waste Disposal Fees	2,879	3,043	3,496	3,139	-	3,496	3,000	3,500	500	16.7%	3,000	500	16.7%
01-4324-10-560 Solid Waste Disposal District Dues	3,870	3,519	3,068	3,486	-	3,068	4,000	4,000	-	0.0%	4,000	-	0.0%
TOTAL 4324 Solid Waste Disposal	92,604	92,147	87,303	90,685	12,192	84,094	97,000	87,500	(9,500)	-9.8%	97,000	(9,500)	-9.8%
4329 Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4329-10-130 RR Salary	34,182	34,133	35,228	34,514	7,907	35,841	38,500	39,270	770	2.0%	38,500	770	2.0%
01-4329-10-220 RR FICA/Medicare	2,607	2,637	2,695	2,646	605	2,695	2,946	3,000	54	1.8%	2,946	54	1.8%
01-4329-10-390 RR Hauling Services	2,353	2,128	1,426	1,969	225	1,426	4,000	2,600	(1,400)	-35.0%	4,000	(1,400)	-35.0%
01-4329-10-411 RR Heating Oil	293	226	222	247	60	292	1,000	1,000	-	0.0%	1,000	-	0.0%
01-4329-10-416 RR Telephone/Internet/Cable	414	393	376	394	63	377	450	450	-	0.0%	450	-	0.0%
01-4329-10-581 RR Building Maintenance	1,186	916	943	1,015	130	943	1,500	1,500	-	0.0%	1,500	-	0.0%
01-4329-10-610 RR Office Supplies	537	991	1,106	878	130	1,236	1,000	1,000	-	0.0%	1,000	-	0.0%
01-4329-10-641 RR Portable Toilet Rental	1,158	1,179	927	1,089	273	916	1,000	1,000	-	0.0%	1,000	-	0.0%
TOTAL 4329 Recycling	42,730	42,603	42,923	42,752	9,263	43,716	50,396	49,820	(576)	-1.1%	50,396	(576)	-1.1%
4332 Water Services	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4332-00-414 Distribution Costs/Hydrants	232,401	264,184	282,276	252,954	126,908	255,531	267,589	266,473	(1,116)	-0.4%	267,589	(1,116)	-0.4%
TOTAL 4332 Water Services	232,401	264,184	282,276	252,954	126,908	255,531	267,589	266,473	(1,116)	-0.4%	267,589	(1,116)	-0.4%
4339 Water Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4339-10-551 WTR Copying Expense	-	-	-	-	-	-	500	1	(499)	-99.8%	500	(499)	-99.8%
01-4339-10-610 WTR Supplies	-	-	-	-	-	-	1	1	-	0.0%	1	-	0.0%
01-4339-10-620 WTR Office Supplies	277	-	-	92	-	-	1	1	-	0.0%	1	-	0.0%



Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2015 EXPENDED (Through 09/30/15)	FY2016 EXPENDED (Through 09/30/16)	FY2016 Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. Budget	FY2017 Default Budget	FY2017 Proposed Less: FY2017 Default	Percent % change vs. FY2017 Default
01-4339-10-625 WTR Postage	-	-	-	-	-	-	1	1	-	0.0%	1	-	0.0%
<b>TOTAL 4339 Water Commission</b>	<b>277</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>503</b>	<b>4</b>	<b>(499)</b>	<b>-99.2%</b>	<b>503</b>	<b>(499)</b>	<b>-99.2%</b>
<b>4414 Mosquito Control</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>#DIV/0!</b>	<b>20,000</b>	<b>-</b>	<b>#DIV/0!</b>
01-4414-10-360 Mosquito Control - Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL 4414 Mosquito Control</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>#DIV/0!</b>	<b>20,000</b>	<b>-</b>	<b>#DIV/0!</b>
<b>4415 Health Agencies &amp; Hospitals</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>2,333</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>0.0%</b>	<b>3,500</b>	<b>-</b>	<b>0.0%</b>
01-4415-10-362 HO Seacoast Mental Health	-	3,500	3,500	2,333	3,500	3,500	3,500	3,500	-	0.0%	3,500	-	0.0%
01-4415-10-363 HO Lamprley Health Care	750	750	750	750	750	750	750	750	-	0.0%	750	-	0.0%
01-4415-10-365 HO Seacoast Health Services	2,000	2,000	2,000	1,333	-	-	2,000	-	(2,000)	-100.0%	2,000	(2,000)	-100.0%
01-4415-10-366 HO Seacoast Health Net	-	-	-	-	-	-	250	-	(250)	-100.0%	250	(250)	-100.0%
<b>TOTAL 4415 Health Agencies &amp; Hospitals</b>	<b>2,750</b>	<b>6,250</b>	<b>4,250</b>	<b>4,417</b>	<b>4,250</b>	<b>6,500</b>	<b>6,500</b>	<b>4,250</b>	<b>(2,250)</b>	<b>-34.6%</b>	<b>6,500</b>	<b>(2,250)</b>	<b>-34.6%</b>
<b>4440 Social Services</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>0.0%</b>	<b>800</b>	<b>-</b>	<b>0.0%</b>
01-4440-10-361 SS A Safe Place	800	800	800	800	-	-	800	800	-	0.0%	800	-	0.0%
01-4440-10-362 SS Richie McFarland	300	300	300	300	300	300	300	300	-	0.0%	300	-	0.0%
01-4440-10-363 SS Sexual Assault Support Services	975	975	975	975	975	975	975	975	-	0.0%	975	-	0.0%
01-4440-10-364 SS Child & Family Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%	1,000	-	0.0%
01-4440-10-365 SS Rockingham County Community Action	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%	3,000	-	0.0%
01-4440-10-367 SS Rockingham County Nutrition	1,526	1,526	1,526	509	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-368 SS Area Homemakers	1,000	1,000	1,000	667	1,000	1,000	1,000	1,000	-	0.0%	1,000	-	0.0%
01-4440-10-369 SS Meals on Wheels	1,140	1,140	1,140	760	1,140	1,140	1,140	1,140	-	0.0%	1,140	-	0.0%
01-4440-10-370 SS RSVF	100	100	100	100	100	100	100	100	-	0.0%	100	-	0.0%
01-4440-10-371 SS Red Cross	500	500	500	167	-	-	500	500	-	0.0%	500	-	0.0%
01-4440-10-374 SS Cross Roads House	1,140	1,140	1,140	760	-	-	1,140	1,140	-	0.0%	1,140	-	0.0%
01-4440-10-376 SS Families First	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%	1,000	-	0.0%
01-4440-10-377 SS Trans. Assist. For Seacoast Citizen	1,750	1,750	1,750	1,167	1,750	1,750	1,750	1,750	-	0.0%	1,750	-	0.0%
01-4440-10-378 SS CASA For Children	-	-	-	-	-	-	500	500	500	#DIV/0!	500	500	#DIV/0!
01-4440-10-379 SS Child Advocacy Center	-	-	-	-	-	-	-	1,250	1,250	#DIV/0!	-	1,250	#DIV/0!
<b>TOTAL 4440 Social Services</b>	<b>10,455</b>	<b>13,091</b>	<b>10,065</b>	<b>11,204</b>	<b>9,255</b>	<b>12,015</b>	<b>12,705</b>	<b>14,455</b>	<b>1,750</b>	<b>13.8%</b>	<b>12,705</b>	<b>1,750</b>	<b>13.8%</b>
<b>4442 General Assistance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-4442-10-611 General Assistance	4,210	11,418	4,210	6,613	-	1,997	13,000	9,000	(4,000)	-30.8%	13,000	(4,000)	-30.8%
<b>TOTAL 4442 General Assistance</b>	<b>4,210</b>	<b>11,418</b>	<b>4,210</b>	<b>6,613</b>	<b>-</b>	<b>1,997</b>	<b>13,000</b>	<b>9,000</b>	<b>(4,000)</b>	<b>-30.8%</b>	<b>13,000</b>	<b>(4,000)</b>	<b>-30.8%</b>
<b>4520 Parks &amp; Recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-4520-10-110 REC Salaries	42,242	43,652	43,342	43,079	10,086	43,606	44,151	46,097	1,946	4.4%	46,326	771	1.7%
01-4520-10-210 REC Insurance	568	-	-	189	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4520-10-220 REC FICA/Medicare	3,215	3,209	3,169	3,198	732	3,183	3,378	3,527	149	4.4%	3,468	59	1.7%
01-4520-10-230 REC Relievent	2,957	4,783	4,660	4,133	1,127	4,729	4,932	5,149	217	4.4%	5,033	91	1.7%
01-4520-10-325 REC Advertising	56	62	531	216	531	531	1,000	750	(250)	-25.0%	1,000	(250)	-25.0%
01-4520-10-335 REC Training & Education	65	-	105	57	-	85	1,000	500	(500)	-50.0%	1,000	(500)	-50.0%
01-4520-10-401 REC Utilities	150	-	-	50	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4520-10-613 REC Supplies	70	127	376	125	126	502	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4520-10-620 REC Office Supplies	-	43	-	14	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4520-10-635 REC Gasoline/Mileage/Tolls	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4520-10-640 REC Dearborn Park Maintenance	165	-	-	55	1,047	1,047	1,200	1,200	-	0.0%	1,200	-	0.0%
01-4520-10-740 REC Equipment	50	-	-	17	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4520-10-813 REC Senior Activities	777	-	1,500	759	-	1,500	1,500	1,500	-	0.0%	1,500	-	0.0%
<b>TOTAL 4520 Parks &amp; Recreation</b>	<b>50,315</b>	<b>51,876</b>	<b>53,683</b>	<b>51,958</b>	<b>13,118</b>	<b>55,183</b>	<b>57,161</b>	<b>58,723</b>	<b>1,562</b>	<b>2.7%</b>	<b>58,557</b>	<b>166</b>	<b>0.3%</b>
<b>4550 North Hampton Public Library</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-4550-10-910 North Hampton Public Library	348,968	354,176	364,478	355,874	125,717	368,702	377,151	386,120	10,969	2.9%	389,668	(1,548)	-0.4%
<b>TOTAL 4550 North Hampton Public Library</b>	<b>348,968</b>	<b>354,176</b>	<b>364,478</b>	<b>355,874</b>	<b>125,717</b>	<b>368,702</b>	<b>377,151</b>	<b>386,120</b>	<b>10,969</b>	<b>2.9%</b>	<b>389,668</b>	<b>(1,548)</b>	<b>-0.4%</b>
<b>4583 Patriotic Purposes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
01-4583-10-611 Patriotic Purposes	1,837	1,000	2,436	1,758	-	1,576	3,500	2,500	(1,000)	-28.6%	3,500	(1,000)	-28.6%
<b>TOTAL 4583 Patriotic Purposes</b>	<b>1,837</b>	<b>1,000</b>	<b>2,436</b>	<b>1,758</b>	<b>-</b>	<b>1,576</b>	<b>3,500</b>	<b>2,500</b>	<b>(1,000)</b>	<b>-28.6%</b>	<b>3,500</b>	<b>(1,000)</b>	<b>-28.6%</b>

Town of North Hampton FY2017 Budget														
Account Number / Description	FY2013 Expended	FY2014 Expended	FY2015 Expended	AVERAGE FY2013-15	FY2016 Expended (Through 09/30/15)	ROLLING 12-MONTH EXPENDED (Through 09/30/15)	FY2016 Proposed Budget	FY2017 Proposed Budget	Increase / (Decrease) vs. FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Default Less: FY2016 Budget	Percent % change vs. FY2016 Budget	FY2017 Proposed Less: FY2017 Default	Percent % change vs. FY2017 Default
4589 Agricultural Commission														
01-4589-10-810 Agricultural Commission	1,663	1,367	949	1,326	83	871	1,825	1,200	(625)	-34.2%	1,825	0.0%	(625)	-34.2%
TOTAL 4589 Agricultural Commission	1,663	1,367	949	1,326	83	871	1,825	1,200	(625)	-34.2%	1,825	0.0%	(625)	-34.2%
4611 Conservation Commission														
01-4611-10-361 CONS Map & Inventory Easements	24	116	-	47	-	-	200	200	-	0.0%	200	0.0%	-	0.0%
01-4611-10-362 CONS Water Quality Sampling & Testing	9,297	9,406	12,981	10,561	2,981	10,155	10,000	10,000	-	0.0%	10,000	0.0%	-	0.0%
01-4611-10-363 CONS Inspect & Monitor Easements	-	-	-	-	-	-	1,400	1,400	-	0.0%	1,400	0.0%	-	0.0%
01-4611-10-560 CONS Dues & Subscriptions	1,027	793	958	926	419	1,377	300	300	-	0.0%	300	0.0%	-	0.0%
01-4611-10-610 CONS Easement Posting & Signs	-	526	150	225	-	150	1,000	1,000	-	0.0%	1,000	0.0%	-	0.0%
01-4611-10-630 CONS Property Maintenance	792	1,042	301	712	-	-	100	100	-	0.0%	100	0.0%	-	0.0%
01-4611-10-710 CONS Easement Acquisition	175	197	61	144	300	361	1,300	1,300	-	0.0%	1,300	0.0%	-	0.0%
TOTAL 4611 Conservation Commission	11,315	12,080	14,451	12,615	3,700	12,043	14,300	14,300	-	0.0%	14,300	0.0%	-	0.0%
4711 Debt Service - Principal														
01-4711-10-980 Debt Service - Principal	175,000	180,000	180,000	178,333	190,000	240,000	190,000	195,000	5,000	2.6%	195,000	2.6%	-	0.0%
TOTAL 4711 Debt Service - Principal	175,000	180,000	180,000	178,333	190,000	240,000	190,000	195,000	5,000	2.6%	195,000	2.6%	-	0.0%
4721 Debt Service - Interest														
01-4721-10-981 Debt Service - LT Interest	165,006	157,369	149,219	157,198	115,263	189,460	141,032	132,244	(8,788)	-6.2%	132,244	-6.2%	-	0.0%
TOTAL 4721 Debt Service - Interest	165,006	157,369	149,219	157,198	115,263	189,460	141,032	132,244	(8,788)	-6.2%	132,244	-6.2%	-	0.0%
TOTAL 01 GENERAL FUND	5,652,217	5,831,113	6,113,615	5,885,648	1,748,600	6,060,730	6,428,750	6,668,166	239,416	3.7%	6,550,036	1.9%	118,130	1.8%





## SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

### Instructions

*Note: for ease of use please begin at the last section and work backwards*

**REPORTS REQUIRED:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**NOTE:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

### For Assistance Please Contact:

DRA Municipal and Property Division  
Phone: (603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: NORTH HAMPTON

County: ROCKINGHAM

Original Date

10/20/2015

Revision Date

### ASSESSOR

MUNICIPAL RESOURCES

Assessor's Name

☐ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

### MUNICIPAL OFFICIALS

JIM MAGGIORE

Municipal Official 1

RICK STANTON

Municipal Official 3

Municipal Official 5

☐ Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

LARRY MILLER

Municipal Official 2

Municipal Official 4

Municipal Official 6

### PREPARER'S INFORMATION

MICHAEL PELLETIER

Preparer's Name

603-964-8087

Phone Number

mpelletier@mrigov.com

Email (optional)



**Municipality Values**

**Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?**

		<b>Number of Acres</b>	<b>Assessed Valuation</b>
1-A	Current Use (At current values) RSA 79-A ?	2,431.2	\$196,700
1-B	Conservation Restriction Assessment RSA 79-B ?	2	\$800
1-C	Discretionary Easements RSA 79-C ?	181	\$22,300
1-D	Discretionary Preservation Easements RSA 79-D ?	0.6	\$1,300
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	4,010.68	\$368,789,100
1-G	Commercial/Industrial Land (excluding Utility Land) ?	643.42	\$57,979,900
1-H	Total of Taxable Land ?	7,268.9	\$426,990,100
1-I	Tax Exempt and Non-Taxable Land ?	1,012.35	\$13,521,500

**Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?**

		<b>Number of Structures</b>	<b>Assessed Valuation</b>
2-A	Residential ?		\$474,371,200
2-B	Manufactured Housing as defined in RSA 674:31 ?		\$29,600,300
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$83,592,100
2-D	Discretionary Preservation Easements RSA 79-D ?	9	\$203,000
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$587,766,600
2-G	Tax Exempt and Non-Taxable Buildings ?		\$12,014,400

**Utilities and Timber ?**

		<b>Assessed Valuation</b>
3-A	Utilities ?	\$14,835,700
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

**5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?**

**\$1,029,592,400**





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Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11	Modified Assessed Valuation of all Properties (Line 5 minus lines 6, 7, 8, 9, 10a, 10b) ?		\$1,029,592,400

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$25,000	2	\$50,000
13	Elderly Exemption (RSA 72:39-a & b)		81	\$10,616,000
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$50,000	3	\$150,000
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?		5	\$5,000
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			

20) Total Dollar Amount of Exemptions (sum of lines 12-19) \$10,821,000

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	\$1,018,771,400
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	\$14,835,700
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$1,003,935,700

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser ?

Who Appraises/Establishes the Utility Value in the Municipality? (If multiple, please list)

NEW HAMPSHIRE DEPARTMENT OF REVENUE

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? ☒ Yes ☐ No

SECTION A

List Electric Companies ?

Electric Company	Assessed Valuation
PSNH DBA EVERSOURCE ENERGY	\$6,641,100
UNITIL ENERGY SYSTEMS INC	\$58,100
UNITIL NORTHERN UTILITIES	\$469,000
HUDSON LIGHT AND POWER DEPT TRANSMISSION	\$100
TAUNTON MUNICIPAL LIGHTING CO TRANSMISSION	\$100
MASS MUNICIPAL WHOLESALE ELECTRIC TRANSMISSION	\$8,500
NEXTERA ENERGY SEABROOK LLC	\$65,000
A1 Total of all Electric Companies listed in this section:	\$7,241,900

List Gas Companies ?

Gas Company	Assessed Valuation
A2 Total of all Gas Companies listed in this section:	





List Water and Sewer Companies ?	
Water/Sewer Company	Assessed Valuation
AQUARION WATER COMPANY	\$7,593,800
A3 Total of all Water and Sewer Companies listed in this section: \$7,593,800	
Grand Total Valuation of all Sect. A Utility Companies \$14,835,700	

SECTION B	
List Other Utility Companies ?	
Other Utility Company	Assessed Valuation
B1 Total of All Other Companies listed in this section (must agree with line 3B):	



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**Tax Credits and Exemptions**

**Veterans' Tax Credits**

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
<b>1</b> <b>Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28)</b> ((\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town))	\$500	285	\$142,250
<b>2</b> <b>Surviving Spouse (RSA 72:29-a)</b> "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)			
<b>3</b> <b>Tax Credit for Service-Connected Total Disability (RSA 72:35)</b> "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	14	\$28,000
<b>Total Number and Amount</b>		<b>299</b>	<b>\$170,250</b>

\*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother's home and one qualifies count as 1, not one-half.

**Disabled and Deaf Exemption Report**

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits	\$40,000	\$55,000		
Asset Limits	\$100,000	\$100,000		

**Elderly Exemption Report - RSA 72:39-a**

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	5	\$120,000	65-74	22	\$2,640,000	\$1,810,100
75-79	1	\$160,000	75-79	27	\$4,320,000	\$3,469,300
80+	5	\$200,000	80+	32	\$6,400,000	\$5,336,600
<b>Total</b>				<b>81</b>	<b>\$13,360,000</b>	<b>\$10,616,000</b>

Income Limits	Single	\$40,000	Asset Limits	Single	\$55,000
	Married	\$175,000		Married	\$175,000

**Community Tax Relief Incentive - RSA 79-E**

Adopted: ☐ Yes ☒ No





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**Property Reports**

**Current Use Reports - RSA 79-A**

	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	479.2	\$105,200	Receiving 20% Rec. Adjustment	962
Forest Land	964	\$70,400	Removed from Current Use During Current Tax Year	
Forest Land with Documented Stewardship	156	\$7,300	Owners in Current Use	90
Unproductive Land	675	\$11,200	Parcels in Current Use	160
Wet Land	157	\$2,600		
<b>Total</b>	<b>2,431.2</b>	<b>\$196,700</b>		

**Land Use Change Tax**

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)		\$25,300
Conservation Allocation	Percentage 100	And/Or Dollar Amount
Monies to Conservation Fund		\$25,300
Monies to General Fund		

**Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)**

	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	2	\$800	Receiving 20% Recreation Adjustment	
Forest Land			Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship				
Unproductive Land				
Wet Land				
<b>Total</b>	<b>2</b>	<b>\$800</b>		

**Discretionary Easements - RSA 79-C**

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)
181	3	\$22,300	OPEN SPACE/GOLF COURSE WET LANDS

**Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F**

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures

## Discretionary Preservation Easements - RSA 79-D Historic Agricultural Structures



Total Number of Owners	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures
5	9	0.6	\$1,300	\$203,000

[illegible]





Tax Increment Financing Districts - RSA 162-K ?						
TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value

Revenues Received from Payments in Lieu of Tax ?

State and Federal Forest Land , Recreational and/or Flood control  
land from MS-4, acct 3356 & 3357

White Mountain National Forest only, acct. 3186

## Revenue

Number of Acres

☐ Check if your municipality has entered into an agreement for a payment in lieu of taxes with a renewable generation facility pursuant to RSA 72:74

## Revenue

List Source(s) of Payment in Lieu of Taxes

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

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Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Total





New Hampshire  
Department of  
Revenue Administration

2015  
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NORTH HAMPTON

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Michael

Preparer's Last Name

Pelletier

Oct 20, 2015

Preparer's Signature and Title

Date

☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature

Assessor's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Submit

Please save and e-mail the completed PDF form to [equalization@dra.nh.gov](mailto:equalization@dra.nh.gov)

Print

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487



## SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

### Instructions

*Note: for ease of use please begin at the last section and work backwards*

**REPORTS REQUIRED:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

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**Phone: (603) 230-5090**

<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ?

Entity Type: ☐ Municipality ☒ Village

Village District: NORTH HAMPTON - Little Boar's Head

Original Date 10/20/2015

Revision Date

### PREPARER'S INFORMATION

MICHAEL PELLETIER

Preparer's Name

☐ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

(603) 964-8087

Phone Number

mpelletier@mrigov.com

Email (optional)





Village District Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	21	\$2,200
1-B	Conservation Restriction Assessment RSA 79-B ?		
1-C	Discretionary Easements RSA 79-C ?	5.41	\$100
1-D	Discretionary Preservation Easements RSA 79-D ?		
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	404	\$109,128,500
1-G	Commercial/Industrial Land (excluding Utility Land) ?	16	\$1,343,300
1-H	Total of Taxable Land ?	446.41	\$110,474,100
1-I	Tax Exempt and Non-Taxable Land ?	67	\$5,220,100

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$96,423,900
2-B	Manufactured Housing as defined in RSA 674:31 ?		
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$599,300
2-D	Discretionary Preservation Easements RSA 79-D ?		
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$97,023,200
2-G	Tax Exempt and Non-Taxable Buildings ?		\$454,200

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$207,497,300



**Exemptions**

		<b>Total # Granted</b>	<b>Assessed Valuation</b>
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
<b>11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?</b>			<b>\$207,497,300</b>

**Summation of Exemptions ?**

		<b>Amount Per Exemption</b>	<b>Total # Granted</b>	<b>Assessed Valuation</b>
12	Blind Exemption (RSA 72:37) ?	\$25,000	1	\$25,000
13	Elderly Exemption (RSA 72:39-a & b)		2	\$360,000
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?			
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?		1	\$1,000
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			
<b>20) Total Dollar Amount of Exemptions (sum of lines 12-19)</b>				<b>\$386,000</b>

**Calculations**

<b>21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)</b>	<b>\$207,111,300</b>
---	----------------------

Notes:





NORTH HAMPTON - Little Soap's Head

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Michael

Preparer's Last Name

Pelletier

Oct 20, 2015

Preparer's Signature and Title

Date

☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature

Submit

Please save and e-mail the completed PDF form to [equalization@dra.nh.gov](mailto:equalization@dra.nh.gov)

Print

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487

# RECORDED MARRIAGES ~

Marriages Recorded in the Town of North Hampton for the Year Ending December 31, 2015

DATE OF MARRIAGE	PLACE OF MARRIAGE	PERSON A'S NAME	PERSON A'S RESIDENCE	PERSON B'S NAME	PERSON B'S RESIDENCE
02/14/2015	NORTH HAMPTON	BOOKER, RODNEY K	NORTH HAMPTON	DAVIDSON, PATRICIA M	NORTH HAMPTON
02/22/2015	HAMPTON	BENNETT JR, DONALD E	NORTH HAMPTON	NEARS, DAWN M	BENFLEET UK
06/06/2015	WOLFEBORO	PEASHEY, JOHN R	NEW YORK NY	MCMANUS, LISA J	NORTH HAMPTON
06/07/2015	RYE	KINSMAN, SARAH E	NORTH HAMPTON	TRISDALE, WALTER A	SEABROOK
09/06/2015	HAMPTON	BARON, ASHLEY E	NORTH HAMPTON	IRONS, NATHAN H	NORTH HAMPTON
09/19/2015	WOLFEBORO	WHITE, CAITLIN D	NORTH HAMPTON	CHAPUT, BRIAN B	NORTH HAMPTON
09/20/2015	PORTSMOUTH	BRANCHAUD, STEVEN R	NORTH HAMPTON	HICKEY, CHARMAINE	TYNGSBOROUGH MA
11/17/2015	NORTH HAMPTON	PARE, BRETT W	NORTH HAMPTON	SOSKIN, GRETA	NORTH HAMPTON

I Certify the above returns are correct, according to the best of my knowledge and belief.  
Susan M Buchanan, Town Clerk



## ~ RECORDED BIRTHS ~

Births Recorded in the Town of North Hampton for the Year Ending December 31, 2015

DATE	CHILDS NAME	PLACE OF BIRTH	FATHER	MOTHER
05/02/2015	POND, FIONA EVERLY	DOVER	POND, GREGORY	POND, LISA
06/18/2015	MCNAMARA, MADELYN CLAIRE	PORTSMOUTH	MCNAMARA, DAVID	MEGINNISS, ANNE
10/01/2015	BARITUGO, GABRIEL STUART	PORTSMOUTH	BARITUGO, JEAN PAUL	HAMILTON, ANJANETTE

I certify the above returns are correct, according to the best of my knowledge and belief.  
Susan M Buchanan, Town Clerk

## RECORDED DEATHS

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
12/1/2014	*MARSTRON JR, CLARENCE	BRANFORD CT	MARSTON SR, CLARENCE	WOODBURN, DORIS
1/12/2015	*KNOWLES, JEAN L	BRENTWOOD NH	COLE, EVERETT	HOYT, ETHEL
1/16/2015	ZONA, MARJORIE	RYE NH	CHITTICK, CHRISTOPHER	CUNNINGHAM, GLENORA
1/20/2015	REEVES, MARY	PORTSMOUTH NH	VERANI, JOSEPH	EGASTI, LENA
2/7/2015	*MOULTON, HAROLD	NORTH HAMPTON	MOULTON, HAROLD	RUSSELL, LUELLA
2/12/2015	*CHEVALIER, EARL L	SARASOTA FL	CHEVALIER, RAYMOND	HOBBS, GLADYS
2/16/2015	*SILVER, ROBERT	HAMPTON NH	SILVER, ANTHONY	SLANEY, MARY
2/28/2015	KOPANSKI, THEODORE	NORTH HAMPTON	KOPANSKI, WILLIAM	SWAVISKA, MARY
3/4/2015	SHEA, STEVEN	NORTH HAMPTON	SHEA, HARRY	DOUTHWRIGHT, WINIFRED
3/13/2015	CONNOLLY, CYNTHIA	NORTH HAMPTON	MAROTTA, JOSEPH	EITNER, CONSTANCE
3/20/2015	*FINITSIS, MARY LOUSIE	WRENTHAM MA	MELLO, MANUEL	SOUZA, MARY
3/21/2015	*PLASCH, DAWN	DURHAM NH	WORDEN, ROLAND	DAME, HELEN
3/27/2015	*HARRIS, JANICE	GLOUCESTER MA	HAYWARD	
3/28/2015	*MARCHANT, PAULINE	LISBON ME	HESCOCK, PAUL	BURRILL, DORIS
3/30/2015	WHITING, YVONNE	NORTH HAMPTON	LEBREUX, SIMON	SHARKELY, ROSELLA
4/3/2015	DUPUIS, SANDRA	NORTH HAMPTON	BEYEA, ALVIN	BARILL, EDITH
4/18/2015	GRAY, ROBERT	NORTH HAMPTON	GRAY, ROBERT	RAYMOND, CORA
4/24/2015	*MURPHY, GAIL	PORTSMOUTH NH		
4/30/2015	OLSEN, JANE	HAMPTON NH	MOULTON, RUSSELL	COFFIN, EDYTHE
5/4/2015	FULLER, SHIRLEY	EXETER NH	FORBES, CLARENCE	VOSS, MAGGIE
5/11/2015	BALLEW, KATHRYN	NORTH HAMPTON	GAINER, HUBERT	LIPSCOMB, MARIE
5/12/2015	LAVERY, LAURENCE	NORTH HAMPTON	UNKNOWN	LYONS, MARGARET
5/13/2015	DUPUIS JR, ROLAND	PORTSMOUTH NH	DUPUIS SR, ROLAND	LOVETT, PATRICIA
5/22/2015	GAMILIN, ROBERT	PORTSMOUTH NH	GAMLIN, ORANGE	CADMAN, GLADYS
5/22/2015	DAVIS, GEORGE	EXETER NH	DAVIS, GEORGE	JORDAN, FREIDA
5/25/2015	ATHERTON, GAIL	NORTH HAMPTON	GATTO, ERNEST	DUBE, RITA
6/7/2015	*BARRETT, NORMA	SANFORD ME	CORBETT, ROY	NASON, DOROTHY
6/12/2015	*SCOTT, PETER	DENVER CO	SCOTT, EDWARD	HARDY, MARCIA
6/25/2015	SPAULDING JR, RICHARD	PORTSMOUTH NH	SPAULDING SR, RICHARD	CHUTE, ALBERTA
6/25/2015	STANTON, ARTHUR	EXETER NH	STANTON, SIDNEY	LYONS, BEATRICE
7/2/2015	ARENA JR, JOSEPH	EXETER NH	ARENA, JOSEPH	TOMASELLI, SANTA
7/4/2015	PALMER, WILLIAM	HAMPTON NH	PALMER, ROSCOE	ARNOLD, MINNIE
7/9/2015	*WHENAL, HAZEL	RHINELANDER WI	LOVETT SR, ROGER	DAVIS, LYDIA MAE
7/16/2015	*WILLHAUCK, MARY	YORK ME		
7/18/2015	SHAIKH, NAZEER	PORTSMOUTH NH	SHAIKH, UMAR	MALEK, MEHRUN
8/22/2015	MARCOTTE, SALLY	DOVER NH	MARCOTTE, RAYMOND	MAHON, ELIZABETH
8/24/2015	*MACKENZIE, MARILOU	PALM BEACH FL	MACKENZIE, JOHN	MACKENZIE, LOUISE
9/12/2015	GOFF, ROBERT	NORTH HAMPTON	GOFF, SUMNER	KENDALL, SHIRLEY
9/24/2015	GUILLEMETTE, KENNETH	DOVER NH	GUILLEMETTE, LOUIS	NICHOLS, ELAINE
10/11/2015	*PEPPER, SUSAN MORSE	NORTH HAMPTON	RICKER, CHARLES RICHARD	TALBOT, SUZANNE
10/11/2015	GODDARD, PAUL R	EXETER NH	GODDARD, FRANK	LANOUE, JULIETTE
10/13/2013	DONAIS, RUTH E	DOVER NH	SMITH, MAURICE	ALPAUGH, RUTH

\*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk



DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
10/14/2015	SIMKO, ROBERTA M	EXETER NH	BRISTOL, UNKNOWN	BRISTOL, ALICE
11/5/2015	MULCAHY, MARJORIE	NORTH HAMPTON	DALTON, HARRISON	BROWN, EUNICE
11/6/2015	CURRIER, DAVID	NORTH HAMPTON	CURRIER, CHARLES	CAMMETT, MARION
12/6/2015	*FRENCH, BETTYANN M	PORTSMOUTH NH	STEVENS, BOARDMAN J	LESSARD, MECELLA I
12/14/2015	CUMMINGS JR, WILLIAM	NORTH HAMPTON	CUMMINGS, WILLIAM	TUCKER, DORIS
12/14/2015	*MACDONALD, FRANCES	WEYMOUTH MA	TIRRELL, KARL I	COCHRAN, ROBINA S
12/19/2015	CONNELLY, WALTER	NORTH HAMPTON	CONNELLY, JOSEPH	MILTON, CARRIE
12/23/2015	WICKENHISER, JOHN	EXETER	WICKENHISER, BERNARD	GRIFFIN, ANNE
12/26/2015	HAMEL, MILDRED	PORTSMOUTH NH	HAMEL, ALBERT	FABIANO, CARMELLA

\*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.  
Susan M Buchanan, Town Clerk

**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended June 30, 2015**



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# INDEPENDENT AUDITOR'S REPORT

MELANSONHEATH  
ACCOUNTANTS • AUDITORS

102 Perimeter Road  
Nashua, NH 03063  
(603) 882-1111  
melansonheath.com

## INDEPENDENT AUDITORS' REPORT

### Additional Offices:

Andover, MA  
Greenfield, MA  
Manchester, NH  
Ellsworth, ME

To the Board of Selectmen  
Town of North Hampton, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2015, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Schedule of Funding Progress, the Schedule of Proportionate Share of Net Pension Liability, the Schedule of Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

*Melanson Heath*

December 21, 2015

# MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of North Hampton, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2015.

## A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues. The governmental activities include general government, public safety, highways and streets, sanitation, and culture and recreation.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available



at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$6,195,626 (i.e., net position), a change of \$1,180,503 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$4,121,658, a change of \$120,443 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,742,920, a change of \$419,241 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$3,361,937, a change of \$(196,128) in comparison to the prior year.



### C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years (in thousands).

	<u>Governmental Activities</u>	
	<u>2015</u>	<u>2014</u>
Current and other assets	\$ 13,464	\$ 12,651
Capital assets	11,866	11,689
Deferred outflows	459	-
Total assets and deferred outflows	25,789	24,341
Current liabilities	1,045	661
Noncurrent liabilities	9,233	4,851
Deferred inflows	9,315	8,334
Total assets and deferred inflows	19,593	13,846
Net position:		
Net investment in capital assets	8,265	7,773
Restricted	1,324	1,498
Unrestricted	(3,393)	1,223
Total net position	\$ 6,196	\$ 10,494

### CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2015</u>	<u>2014</u>
Revenues:		
Program revenues:		
Charges for services	\$ 388	\$ 507
Operating grants and contributions	18	43
General revenues:		
Property taxes	5,596	4,868
Motor vehicle permits and fees	1,374	1,258
Grants and contributions not restricted to specific programs	347	312
Investment income	5	13
Other	194	108
Total revenues	7,922	7,109

(continued)

(continued)

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Expenses:		
General government	1,391	1,470
Public safety	3,128	3,040
Highways and streets	1,118	961
Sanitation	110	116
Health and welfare	80	90
Culture and recreation	766	610
Conservation	14	12
Interest on long-term debt	<u>134</u>	<u>124</u>
Total expenses	<u>6,741</u>	<u>6,423</u>
Change in net position	1,181	686
Net position - beginning of year, as restated	<u>5,015</u>	<u>9,808</u>
Net position - end of year	<u>\$ 6,196</u>	<u>\$ 10,494</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$6,195,626, a change of \$1,180,503 from the prior year.

The largest portion of net position, \$8,264,553, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,323,947, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(3,392,874), primarily resulting from the Town's unfunded net pension liability (see footnotes 20 and 22).

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$1,180,503. Key elements of this change are as follows:

General fund revenues and transfers in in excess of expenditures and transfers out	\$ 294,649
Special revenue fund expenditures and transfers out in excess of revenues and transfers in	(174,206)
Increase in capital assets from existing resources	533,884
Change in net pension liability	816,810
Other	<u>(290,634)</u>
Total	<u><u>\$ 1,180,503</u></u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$4,121,658, a change of \$120,443 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and transfers in in excess of expenditures and transfers out	\$ 294,649
Special revenue fund expenditures and transfers out in excess of revenues and transfers in	<u>(174,206)</u>
Total	<u><u>\$ 120,443</u></u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,742,920, while total fund balance was \$2,829,493. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/15</u>	<u>6/30/14</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 1,742,920	\$ 1,323,679	\$ 419,241	26.6%
Total fund balance	\$ 2,829,493	\$ 2,534,844	\$ 294,649	43.2%



The total fund balance of the general fund changed by \$294,649 during the current fiscal year. Key factors in this change are as follows:

Revenues greater than budget	\$ 226,575
Expenditures less than budget	52,956
Tax collections as compared to budget	159,232
Expenditures of current year encumbrance over prior year encumbrance	10,218
Change in capital reserves	(151,989)
Other	<u>(2,343)</u>
Total	<u>\$ 294,649</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>6/30/15</u>	<u>6/30/14</u>	<u>Change</u>
Capital reserve accounts	\$ <u>1,025,903</u>	\$ <u>1,177,892</u>	\$ <u>(151,989)</u>
Total	\$ <u>1,025,903</u>	\$ <u>1,177,892</u>	\$ <u>(151,989)</u>

#### **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

There was no change between the original budget and the final budget.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental activities at year-end amounted to \$11,865,970 (net of accumulated depreciation), a change of \$177,076 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

• Road Reconstruction	\$255,120
• Clerk/Tax Collector's Office	\$ 89,785
• Police – Ford Interceptor	\$ 49,361
• Heating/Cooling System	\$ 32,300

Additional information on capital assets can be found in the Notes to the Financial Statements.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$3,361,937, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to Financial Statements.

## **G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

### **FUTURE BUDGETARY IMPLICATIONS**

The unassigned General Fund balance at the end of the 2015 fiscal year was \$1,742,920. This was a significant increase over the past year. The fund balance must support the irregular cash flow requirements of payments to the School, County, Village District and State for taxes collected on their behalf. The Select Board has identified significant activities or events, which will have impact on future Town finances, including:

1. The State of New Hampshire's responsibility for funding local education remains a subject of legislative debate and adjustment. Accordingly, the amount of state aid remains inconsistent and subject to annual fluctuation.
2. The Select Board continues to work on identifying the challenges associated with Town Facilities and the most cost effective way to meet them. Architects have designed a new public safety facility and space for Town Offices and the Library. The cost of implementing that design will be significant, but the cost of doing nothing will impose significant maintenance and energy costs in the coming years. The plan is likely to be on the 2016 Warrant for voters to approve.
3. The State of New Hampshire Retirement System is currently under funded by a significant amount. While the State Legislature has taken steps to address this issue, they have not addressed items such as the continuous funding of the health subsidies and cost-of-living adjustments for retired employees. Also, the System Trustees reduced the assumed rate of return on investments, placing an additional financial burden upon the Town. This could have a major impact on the contributions that the Town makes to the system on behalf of its employees.
4. Reported economic activity continues to increase nation-wide and in New Hampshire, although improvements have been uneven. It is not anticipated that the State will resume its past funding of revenue sharing programs, which may result in additional expenses for the Town or a reduction in services.
5. The Town completed a Town-wide property revaluation in 2013 in accordance with the NH State Constitution. The overall Town valuation only decreased approximately 0.5%, indicating that real estate values are recovering.
6. The collective bargaining agreement with the North Hampton Police Department is set to expire on June 30, 2016. The Town is actively negotiating another agreement.

7. Health insurance rates continue to rise intermittently at significant levels. The Town has agreements with its represented employees in the Police, Public Works and Fire Departments which resulted in a higher deductible plan which should promote health rate stability.
8. The Town currently receives its healthcare insurance from HealthTrust, formerly known as the Local Government Center (LGC). While HealthTrust suggests no major changes in the way health care coverage is provided, the effect of the Affordable Care Act presents future uncertainties regarding health care.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town of North Hampton's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Director  
North Hampton, New Hampshire  
233 Atlantic Avenue - 2<sup>nd</sup> Floor  
North Hampton, NH 03862



## TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

## STATEMENT OF NET POSITION

JUNE 30, 2015

	Governmental Activities
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 10,344,785
Investments	850,123
Receivables, net of allowance for uncollectibles:	
Property taxes	1,981,125
Departmental and other	80,205
Other assets	33,522
Internal balances	29,000
Noncurrent:	
Property taxes	144,961
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	3,984,231
Capital assets not being depreciated	7,881,739
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>458,671</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>25,788,362</b>
<b>LIABILITIES</b>	
Current:	
Accounts payable	184,822
Accrued liabilities	302,337
Other current liabilities	220,611
Current portion of long-term liabilities:	
Bonds payable	206,128
Capital leases	98,469
Landfill liability	22,816
Accrued employee benefits	9,521
Noncurrent:	
Bonds payable, net of current portion	3,155,809
Capital leases, net of current portion	109,308
Landfill liability, net of current portion	273,783
Accrued employee benefits, net of current portion	180,897
Net OPEB obligation	410,162
Net pension liability	5,103,331
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>9,314,742</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>19,592,736</b>
<b>NET POSITION</b>	
Net investment in capital assets	8,264,553
Restricted for:	
Grants and other statutory restrictions	866,313
Permanent funds:	
Nonexpendable	439,238
Expendable	18,396
Unrestricted	<u>(3,392,874)</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>6,195,626</u></b>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

		Program Revenues			Net (Expenses)
					Revenues and Changes
					in Net Position
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Governmental</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Activities</u>
			<u>Contributions</u>	<u>Contributions</u>	
<b>Governmental Activities:</b>					
General government	\$ 1,391,211	\$ 110,639	\$ -	\$ -	\$ (1,280,572)
Public safety	3,128,480	149,870	17,598	-	(2,961,012)
Highways and streets	1,117,826	-	-	-	(1,117,826)
Sanitation	110,006	12,000	-	-	(98,006)
Health and welfare	80,024	-	-	-	(80,024)
Culture and recreation	765,548	115,816	150	-	(649,582)
Conservation	14,451	-	-	-	(14,451)
Interest on long-term debt	133,646	-	-	-	(133,646)
Total Governmental Activities	<u>\$ 6,741,192</u>	<u>\$ 388,325</u>	<u>\$ 17,748</u>	<u>\$ -</u>	<u>(6,335,119)</u>
General Revenues:					
					5,595,676
Property taxes					1,374,064
Motor vehicle permits and fees					347,285
Grants and contributions not restricted to specific programs					5,316
Investment income					193,281
Other					
Total general revenues					<u>7,515,622</u>
Change in Net Position					1,180,503
<b>Net Position:</b>					
Beginning of year, as restated					<u>5,015,123</u>
End of year					<u>\$ 6,195,626</u>

The accompanying notes are an integral part of these financial statements.

## TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## BALANCE SHEET

JUNE 30, 2015

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and short-term investments	\$ 10,094,679	\$ 1,100,229	\$ 11,194,908
Receivables:			
Property taxes	2,303,661	-	2,303,661
Departmental and other	33,201	47,003	80,204
Due from other funds	1,170,200	405,970	1,576,170
Advances to other funds	31,703	-	31,703
Other assets	17,181	16,342	33,523
<b>TOTAL ASSETS</b>	<b>\$ 13,650,625</b>	<b>\$ 1,569,544</b>	<b>\$ 15,220,169</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 155,538	\$ 29,284	\$ 184,822
Retainage payable	193,698	-	193,698
Due to other funds	1,384,342	162,828	1,547,170
Advances from other funds	-	31,703	31,703
Due to other governments	6,323	-	6,323
Other liabilities	207,728	6,560	214,288
<b>TOTAL LIABILITIES</b>	<b>1,947,629</b>	<b>230,375</b>	<b>2,178,004</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>8,873,503</b>	<b>47,004</b>	<b>8,920,507</b>
<b>FUND BLANCES</b>			
Nonspendable	48,882	457,557	506,439
Restricted	-	866,311	866,311
Committed	1,025,903	-	1,025,903
Assigned	11,788	-	11,788
Unassigned	1,742,920	(31,703)	1,711,217
<b>TOTAL FUND BALANCES</b>	<b>2,829,493</b>	<b>1,292,165</b>	<b>4,121,658</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 13,650,625</b>	<b>\$ 1,569,544</b>	<b>\$ 15,220,169</b>

The accompanying notes are an integral part of these financial statements.



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET ASSETS OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2015

<b>Total governmental fund balances</b>	<b>\$ 4,121,658</b>
<ul style="list-style-type: none"><li>• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</li></ul>	11,865,970
<ul style="list-style-type: none"><li>• Revenues are reported on the accrual basis of accounting and are not deferred until collection.</li></ul>	137,668
<ul style="list-style-type: none"><li>• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li></ul>	(108,639)
<ul style="list-style-type: none"><li>• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.</li></ul>	<u>(9,821,031)</u>
<b>Net position of governmental activities</b>	<b>\$ <u>6,195,626</u></b>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2015

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>			
Taxes	\$ 5,207,538	\$ 25,300	\$ 5,232,838
Licenses and permits	1,374,064	-	1,374,064
Intergovernmental	364,883	-	364,883
Charges for services	67,381	316,955	384,336
Investment income	4,028	1,288	5,316
Miscellaneous	<u>184,302</u>	<u>8,279</u>	<u>192,581</u>
Total Revenues	7,202,196	351,822	7,554,018
<b>Expenditures:</b>			
Current:			
General government	1,519,141	133,273	1,652,414
Public safety	3,110,990	54,479	3,165,469
Highways and streets	885,223	-	885,223
Sanitation	132,822	-	132,822
Welfare	18,525	-	18,525
Culture and recreation	57,068	702,254	759,322
Conservation	14,451	-	14,451
Debt service	453,533	-	453,533
Capital outlay	<u>351,816</u>	<u>-</u>	<u>351,816</u>
Total Expenditures	<u>6,543,569</u>	<u>890,006</u>	<u>7,433,575</u>
Excess (deficiency) of revenues over (under) expenditures	658,627	(538,184)	120,443
<b>Other Financing Sources (Uses):</b>			
Transfers in	75,500	439,478	514,978
Transfers out	<u>(439,478)</u>	<u>(75,500)</u>	<u>(514,978)</u>
Total Other Financing Sources (Uses)	<u>(363,978)</u>	<u>363,978</u>	<u>-</u>
Changes in fund balances	294,649	(174,206)	120,443
Fund Balances, at Beginning of Year	<u>2,534,844</u>	<u>1,466,371</u>	<u>4,001,215</u>
Fund Balances, at End of Year	<u>\$ 2,829,493</u>	<u>\$ 1,292,165</u>	<u>\$ 4,121,658</u>

The accompanying notes are an integral part of these financial statements.

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 120,443</b>
---	-------------------

- |  |           |
|--|-----------|
| Capital outlay purchases, net of disposals | 533,884   |
| Depreciation                               | (356,808) |

- The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:
- |                      |         |
|----------------------|---------|
| Repayments of debt   | 196,128 |
| Repayments of leases | 149,791 |

- |  |         |
|--|---------|
| <ul style="list-style-type: none"> <li>• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li> </ul>                                   | 6,652   |
| <ul style="list-style-type: none"> <li>• Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.</li> </ul> | 162,736 |

Change in net position of governmental activities	\$ 1,180,503
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2015 Town Report



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,  
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,048,306	\$ 5,048,306	\$ 5,048,306	\$ -
Licenses and permits	1,192,125	1,192,125	1,374,064	181,939
Intergovernmental	300,706	300,706	301,515	809
Charges for services	27,695	27,695	38,351	10,656
Investment income	3,000	3,000	2,158	(842)
Miscellaneous	10,600	10,600	44,613	34,013
Transfers in	<u>105,500</u>	<u>105,500</u>	<u>105,500</u>	<u>-</u>
Total Revenues	6,687,932	6,687,932	6,914,507	226,575
<b>Expenditures:</b>				
Current:				
General government	1,230,095	1,230,095	1,240,511	(10,416)
Public safety	2,961,114	2,961,114	2,931,373	29,741
Highways and streets	865,940	865,940	883,599	(17,659)
Sanitation	157,220	157,220	132,822	24,398
Welfare	33,255	33,255	18,525	14,730
Culture and recreation	59,477	59,477	57,068	2,409
Conservation	15,300	15,300	14,451	849
Debt service	453,553	453,553	453,533	20
Capital outlay	327,500	327,500	318,616	8,884
Transfers out	<u>584,478</u>	<u>584,478</u>	<u>584,478</u>	<u>-</u>
Total Expenditures	<u>6,687,932</u>	<u>6,687,932</u>	<u>6,634,976</u>	<u>52,956</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>279,531</u>	\$ <u>279,531</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2015

	Private Purpose Trust <u>Fund</u>	Agency <u>Fund</u>
<b><u>ASSETS</u></b>		
Cash and short-term investments	\$ <u>337,167</u>	\$ <u>35,896</u>
Total Assets	337,167	35,896
<b><u>LIABILITIES</u></b>		
Due to other funds	28,000	1,000
Other liabilities	<u>-</u>	<u>34,896</u>
Total Liabilities	<u>28,000</u>	<u>35,896</u>
<b><u>NET POSITION</u></b>		
Total net position held in trust	\$ <u><u>309,167</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2015

	Private Purpose <u>Trust Fund</u>
<b>Additions:</b>	
Gifts and contributions	\$ 151,169
<b>Deductions:</b>	
General expenses	<u>85,301</u>
Net change	65,868
<b>Net position:</b>	
Beginning of year	<u>243,299</u>
End of year	<u><u>\$ 309,167</u></u>

The accompanying notes are an integral part of these financial statements.



# NORTH HAMPTON, NEW HAMPSHIRE

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of North Hampton (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The government is a municipal corporation governed by an elected three-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2015, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

#### B. Government-wide and Fund Financial Statements

##### Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

##### Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

#### Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

#### Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is custodial in nature and is used to account for funds held for others.

#### D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

#### E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds, and short-term money market investments. Investments are carried at market value.

#### F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

#### G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.



The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-50
Equipment and vehicles	5-20
Infrastructure	40

#### *H. Compensated Absences*

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### *I. Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

#### *J. Fund Equity*

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "Net Position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision-making authority in the government (i.e., The Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

#### K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

## 2. Stewardship, Compliance, and Accountability

### A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

### B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

### C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.



The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 7,202,196	\$ 6,543,569
Other financing sources/uses (GAAP Basis)	<u>75,500</u>	<u>439,478</u>
Subtotal (GAAP Basis)	7,277,696	6,983,047
Adjust tax revenue to accrual basis	(159,232)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(1,570)
Add end-of-year appropriation carryforwards from expenditures	-	11,788
To eliminate capital reserve activity	(6,585)	(158,574)
To record other GAAP timing differences	<u>(197,372)</u>	<u>(199,715)</u>
Budgetary Basis	<u>\$ 6,914,507</u>	<u>\$ 6,634,976</u>

**D. Deficit Fund Equity**

The following fund had a deficit as of June 30, 2015:

Capital project fund	\$ (31,703)
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The deficit in this fund will be eliminated through future transfers from other funds.

**3. Cash and Short-Term Investments**

*Custodial Credit Risk – Deposits.* Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned.

Pursuant to NH Statute, “the treasurer shall insure that prior to acceptance of any moneys for deposit or investment, including repurchase agreements, the federally insured bank shall make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated

for the exclusive benefit of the Town.” The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2015, none of the Town’s bank balance of \$11,574,254 was exposed to custodial credit risk as uninsured or uncollateralized.

#### **4. Taxes Receivable**

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2015 consist of the following:

Real Estate	
2015	\$ 1,980,284
Timber tax	841
Unredeemed taxes	
2014 tax liens	154,766
2013 tax liens	72,239
2012 and prior	39,286
Elderly liens	<u>56,245</u>
Total	<u>\$ 2,303,661</u>

#### **5. Taxes Collected for Others**

The Town collects property taxes for the State of New Hampshire, the School District, the Little Boars Head Village District, and the County of Rockingham. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

## 6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

Property taxes	\$ 177,575
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## 7. Interfund Fund Receivables/Payables and Transfers In/Out

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2015 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
General Fund	\$ 1,170,200	\$ 1,384,342	\$ 31,703	\$ -
Nonmajor funds:				
Grants and revolving funds	37,504	-	-	-
Police Details	64,158	55,873	-	-
Recreation	119,914	95,162	-	-
Mosquito	14,250	-	-	-
Heritage & Sidewalk	237	-	-	-
PEG TV	54,342	7,380	-	-
Bandstand	-	-	-	-
Ambulance operating	-	3,064	-	-
Ambulance capital	100,243	324	-	-
Conservation	15,322	-	-	-
Capital project funds	-	-	-	31,703
Permanent trust funds	-	1,025	-	-
Private Purpose	-	28,000	-	-
Agency	-	1,000	-	-
Total	<u>\$ 1,576,170</u>	<u>\$ 1,576,170</u>	<u>\$ 31,703</u>	<u>\$ 31,703</u>

This government reports interfund transfers between many of its funds. The sum of all transfers presented in the table agrees with the sum of interfund transfers presented in the governmental fund financial statements. The following is an analysis of interfund transfers made in fiscal year 2015.



<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 75,500	\$ 439,478
Nonmajor funds:		
Police Details	-	75,500
Library	364,478	-
Mosquito	75,000	-
Total	<u>\$ 514,978</u>	<u>\$ 514,978</u>

## 8. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,080	\$ 122	\$ -	\$ 3,202
Machinery, equipment, and furnishings	2,691	145	-	2,836
Infrastructure	884	267	-	1,151
Total capital assets, being depreciated	6,655	534	-	7,189
Less accumulated depreciation for:				
Buildings and improvements	(1,284)	(67)	-	(1,351)
Machinery, equipment, and furnishings	(1,369)	(207)	-	(1,576)
Infrastructure	(195)	(83)	-	(278)
Total accumulated depreciation	(2,848)	(357)	-	(3,205)
Total capital assets, being depreciated, net	3,807	177	-	3,984
Capital assets, not being depreciated:				
Land	7,882	-	-	7,882
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	7,882	-	-	7,882
Governmental activities capital assets, net	<u>\$ 11,689</u>	<u>\$ 177</u>	<u>\$ -</u>	<u>\$ 11,866</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

<b>Governmental Activities:</b>	
General government	\$ 41
Public safety	154
Highways & streets	157
Culture and recreation	5
Total depreciation expense - governmental activities	<u>\$ 357</u>

## 9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances as of June 30, 2015:

	<u>Entity-wide Basis</u>
	<u>Governmental</u>
	<u>Activities</u>
Pension contributions subsequent to the measurement date	\$ 458,671
Total	<u>\$ 458,671</u>

## 10. Accounts Payable

Accounts payable represent fiscal year 2015 expenditures paid after July 1, 2015.

## 11. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2019. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2015:

<u>Fiscal</u>	<u>Capital</u>
<u>Year</u>	<u>Leases</u>
2016	\$ 106,194
2017	41,030
2018	25,300
2018	25,300
2019	<u>25,300</u>
Total minimum lease payments	223,124
Less amounts representing interest	<u>(15,347)</u>
Present Value of Minimum Lease Payments	<u>\$ 207,777</u>

## 12. Long-Term Debt

### A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/15
<u>Governmental Activities:</u>			
Public works facility	2028	4.0 - 5.0 %	\$ 550,000
Conservation land acquisition	2037	4.0 - 5.0 %	1,955,000
Conservation land acquisition	2017	4.50%	150,000
State of NH Project # 329-01	2019	3.20%	54,828
State of NH Project # 329-02	2020	2.80%	12,109
General obligation bond	2032	3.83%	<u>640,000</u>
Total Governmental Activities:			<u>\$ 3,361,937</u>

### B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2015 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 206,128	\$ 143,925	\$ 350,053
2017	211,128	134,730	345,858
2018	141,128	127,000	268,128
2019	141,128	121,143	262,271
2020	137,425	112,162	249,587
2021 - 2025	770,000	466,881	1,236,881
2026 - 2030	820,000	305,533	1,125,533
2031 - 2035	670,000	147,726	817,726
2036 - 2038	<u>265,000</u>	<u>18,002</u>	<u>283,002</u>
Total	<u>\$ 3,361,937</u>	<u>\$ 1,577,102</u>	<u>\$ 4,939,039</u>

The general fund has been designated as the source to repay the general obligation long-term debt outstanding as of June 30, 2015.



### C. Changes in General Long-Term Liabilities

During the year ended June 30, 2015, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/14</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/15</u>	Less Current <u>Portion</u>	Equals Long-Term Portion <u>6/30/15</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 3,558	\$ -	\$ (196)	\$ 3,362	\$ (206)	\$ 3,156
Capital leases	358	-	(150)	208	(99)	109
Landfill closure	320	-	(23)	297	(23)	274
Accrued employee benefits	215	-	(24)	191	(10)	181
Net OPEB obligation	400	141	(131)	410	-	410
Net pension liability	<u>5,920</u>	<u>-</u>	<u>(817)</u>	<u>5,103</u>	<u>-</u>	<u>5,103</u>
Totals	<u>\$ 10,771</u>	<u>\$ 141</u>	<u>\$ (1,341)</u>	<u>\$ 9,571</u>	<u>\$ (338)</u>	<u>\$ 9,233</u>

### 13. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Town reports a portion of these closure and postclosure care costs as a liability in the financial statements in each period based on landfill capacity used as of each balance sheet date.

The \$296,599 reported as landfill closure and postclosure care liability at June 30, 2015 represents that cumulative amount reported to date based on the use of 100% of the estimated capacity of the landfill. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

### 14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of June 30, 2015:

	Entity-wide Basis		
	Governmental	Governmental Funds	
	Activities	General Fund	Nonmajor
Unavailable revenues	\$ 4,693	\$ 272,932	\$ 47,004
Taxes levied in advance	1,980,284	1,980,284	-
Taxes collected in advance	6,620,287	6,620,287	-
Net difference between projected and actual pension investment earnings	652,975	-	-
Changes in proportion and differences between pension contributions and proportionate share of contributions	56,503	-	-
Total	\$ 9,314,742	\$ 8,873,503	\$ 47,004

## 15. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

## 16. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30, 2015:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.



Following is a breakdown of the Town's fund balances at June 30, 2015:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Prepaid expenditures	\$ 17,179	\$ -	\$ 17,179
Advances to other funds	31,703	-	31,703
Nonexpendable permanent funds	<u>-</u>	<u>457,557</u>	<u>457,557</u>
Total Nonexpendable permanent funds	48,882	457,557	506,439
Restricted			
Grants and revolving funds	-	37,224	37,224
Police details	-	8,425	8,425
Recreation	-	20,939	20,939
Library	-	100,057	100,057
Mosquito	-	49,245	49,245
Heritage and sidewalk	-	7,845	7,845
PEG television	-	199,434	199,434
Bandstand	-	100,052	100,052
Ambulance operating	-	420	420
Ambulance capital	-	185,577	185,577
Conservation	<u>-</u>	<u>157,093</u>	<u>157,093</u>
Total Restricted	-	866,311	866,311
Committed			
Building maintenance	4,250	-	4,250
Library building	257,857	-	257,857
Tennis court	32,285	-	32,285
Road reclamation	857	-	857
Town buildings	161,786	-	161,786
Coakley	276,765	-	276,765
Document management	40,682	-	40,682
Health stabilization	116,090	-	116,090
Accrued benefit liability	21,071	-	21,071
Earned time settlement	10,325	-	10,325
Paramedic training	24,169	-	24,169
Revaluation	33,581	-	33,581
Municipal transportation	42,685	-	42,685
Information technology	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total Committed	1,025,903	-	1,025,903
Assigned			
For encumbrances			
Public works	<u>11,788</u>	<u>-</u>	<u>11,788</u>
Total Assigned	11,788	-	11,788
Unassigned	<u>1,742,920</u>	<u>(31,703)</u>	<u>1,711,217</u>
Total Unassigned	<u>1,742,920</u>	<u>(31,703)</u>	<u>1,711,217</u>
Total Fund Balance	<u>\$ 2,829,493</u>	<u>\$ 1,292,165</u>	<u>\$ 4,121,658</u>

## 17. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

GAAP basis balance	\$ 1,742,920
Unavailable revenue	272,932
Allowance for doubtful accounts	<u>(65,000)</u>
Tax Rate Setting Balance	<u>\$ 1,950,852</u>

## 18. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Abatements - There are several cases pending before the New Hampshire Superior Court and Bureau of Tax and Land Appeals in regard to alleged discrepancies in property assessments. According to the Town's counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

## 19. Post-Employment Healthcare and Life Insurance Benefits

### Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of a required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather

than when they use their post-employment benefit. To the extent that an entity does not fund their required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

*A. Plan Description*

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by RSA 100-A:50. As of June 30, 2015, the valuation date, approximately 15 retirees and 35 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

*B. Benefits Provided*

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

*C. Funding Policy*

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

*D. Annual OPEB Costs and Net OPEB Obligation*

The Town's fiscal 2015 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount determined using the alternative measurement method in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2015, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on the alternative measurement method of valuation as of June 30, 2015.



Annual Required Contribution (ARC)	\$ 211,687
Adjustment to ARC	<u>(70,715)</u>
Annual OPEB cost	140,972
Contributions made	<u>(131,282)</u>
Increase in net OPEB obligation	9,690
Net OPEB obligation - beginning of year	<u>400,472</u>
Net OPEB obligation - end of year	<u><u>\$ 410,162</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2015	\$ 140,972	93.1%	\$ 410,162
2014	\$ 117,524	79.6%	\$ 400,472
2013	\$ 13,049	80.5%	\$ 360,217
2012	\$ 16,281	64.3%	\$ 363,449
2011	\$ 173,584	39.6%	\$ 347,168

The Town's net OPEB obligation as of June 30, 2015 is recorded as a component of the "other long-term liabilities" line item.

*E. Funded Status and Funding Progress*

The funded status of the plan as of June 30, 2015, the date of the most recent valuation, was as follows:

Accrued liability (AL)	\$ 1,299,690
Value of plan assets	<u>-</u>
Unfunded accrued liability (UAL)	<u><u>\$ 1,299,690</u></u>
Funded ratio (value of plan assets/AL)	<u><u>0%</u></u>
Covered payroll (active plan members)	<u><u>\$ 2,345,323</u></u>
UAL as a percentage of covered payroll	<u><u>55%</u></u>

Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to the broad measurement steps as would be used by an

actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the value of plan assets is increasing or decreasing over time relative to the accrued liabilities for benefits.

**F. Alternative Measurement Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2015 valuation, the alternative measurement method was used. The value of assets was not determined, as the Town has not advance funded its obligation. The amortization costs for the initial UAL is a level percentage of payroll for a period of 30 years, on a closed basis.

**20. Retirement System**

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

**A. Plan Description**

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are

also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

#### **B. Benefits Provided**

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is  $1/60$  or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at  $1/66$  or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

#### **C. Contributions**

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and teachers, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount



required by Revised Statutes Annotated 100-A:16, and range from 10.77% to 27.74% of covered compensation. The Town's contributions to NHRS for the years ended June 30, 2015, was \$458,671, which is equal to its annual required contribution.

*D. Summary of Significant Accounting Policies*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

*E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2015, the Town reported a liability of \$5,103,331 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2013, the Town's proportion was 0.13755663 percent.

At the most recent measurement date of June 30, 2014, the Town's proportion was 0.13595883 percent, which was a decrease of .0015978 from its previous year proportion.

For the year ended June 30, 2015, the Town recognized pension expense of \$333,750. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 652,975
Changes in proportion and differences between contributions and proportionate share of contributions	-	56,503
Contributions subsequent to the measurement date	458,671	-
Total	\$ <u>458,671</u>	\$ <u>709,478</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ 960,285
2017	(175,507)
2018	(175,507)
2019	(175,507)
2020	(175,509)
Thereafter	<u>(7,448)</u>
Total	\$ <u>250,807</u>

Actuarial assumptions: The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent per year
Salary increases	3.75 - 5.8 percent average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for woman for mortality improvements.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation Percentage	Weighted Average Average Long- Term Expected Real Rate of Return
Large Cap Equities	22.50 %	3.25%
Small/Mid Cap Equities	7.50	3.25%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.25%
Emerging Int'l Equities	7.00	6.50%
Total international equities	20.00	
Core Bonds	18.00	-0.47%
High-Yield Bonds	1.50	1.50%
Global Bonds (unhedged)	5.00	-1.75%
Emerging Market Debt (external)	0.50	2.00%
Total fixed income	25.00	
Private equity	5.00	5.75%
Private debt	5.00	5.00%
Real estate	10.00	3.25%
Opportunistic	5.00	2.50%
Total alternative investments	25.00	
Total	100.00 %	

**Discount Rate:** The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



Sensitivity of the proportionate share of the net pension liability to changes in the discount rate: The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
June 30, 2014	\$ 6,721,918	\$ 5,103,331	\$ 3,737,811

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

## 21. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

## 22. Beginning Net Position Restatement

The beginning (July 1, 2014) net position of the Town has been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental Activities</u>
As previously reported	\$ 10,494,182
GASB 68 Implementation	<u>(5,479,059)</u>
As restated	<u><u>\$ 5,015,123</u></u>

**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**  
**SCHEDULE OF FUNDING PROGRESS**  
**REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2015**  
**(Unaudited)**

**Other Post-Employment Benefits**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
06/30/15	\$ -	\$ 1,299,690	\$ 1,299,690	0.0%	\$ 2,345,323	55%
06/30/14	\$ -	\$ 1,047,760	\$ 1,047,760	0.0%	\$ 2,277,013	46%
06/30/13	\$ -	\$ 728,825	\$ 728,825	0.0%	\$ 2,210,692	33%
06/30/12	\$ -	\$ 803,022	\$ 803,022	0.0%	\$ 2,111,589	38%
06/30/11	\$ -	\$ 1,037,576	\$ 1,037,576	0.0%	\$ 2,083,508	50%

See Independent Auditors' Report.

**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**

**SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY**

**REQUIRED SUPPLEMENTARY INFORMATION**

**JUNE 30, 2015**

**(Unaudited)**

<u>New Hampshire Retirement System:</u>	<u>2015</u>
Proportion of the net pension liability for the most recent measurement date	0.13595883%
Proportionate share of the net pension liability for the most recent measurement date	\$ 5,103,331
Covered-employee payroll for the most recent measurement date	\$ 2,320,089
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	219.96%
Plan fiduciary net position as a percentage of the total pension liability	66.32%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See Independent Auditors' Report.



**TOWN OF NORTH HAMPTON, NEW HAMPSHIRE**

**SCHEDULE OF CONTRIBUTIONS  
REQUIRED SUPPLEMENTARY INFORMATION**

**JUNE 30, 2015  
(Unaudited)**

<u>New Hampshire Retirement System:</u>	<u>2015</u>
Contractually required contribution for the current fiscal year	\$ 458,671
Contributions in relation to the contractually required contribution	<u>(458,671)</u>
Contribution deficiency (excess)	\$ <u><u>-</u></u>
Covered-employee payroll for the current fiscal year	\$ 2,415,803
Contributions as a percentage of covered-employee payroll	18.99%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See Independent Auditors' Report.

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